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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 3386/84

of 3 October 1984

concerning the conclusion of the Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Austria

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas the rules of origin laid down in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter alled 'the Protocol') to the Agreement between the European Economic Community and the Republic of Austria (1) as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it have been amended by a number of EEC-Austria Joint Committee Decisions;

Whereas there have been two exchanges of letters derogating from Article 1 of the Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations, except for EEC-Austria Joint Committee Decision No 2/82 (2);

Whereas it is appropriate to delete those provisions of the Protocol which are of transitional nature;

Whereas, by virtue of Article 28 of the Protocol, the Joint Committee can only amend part of the Protocol; whereas it is desirable to give the Joint Committee the power to amend any part of the Protocol,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Austria is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Regulation.

Article 2

The President of the Council is hereby authorized to appoint the person empowered to sign the Agreement for the purpose of binding the Community.

Article 3

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Luxembourg, 3 October 1984.

For the Council

The President

P. BARRY

(1) OJ No L 300, 31. 12. 1972, p. 2.
(2) OJ No L 385, 31. 12. 1982, p. 2.

AGREEMENT

in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Austria

Letter No 1

Brussels, ...

Sir,

Protocol 3 to the Agreement between the European Economic Community and the Republic of Austria signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 6 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement, as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 6 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the
Council of the European Communities

Letter No 2

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today reading as follows:

'Protocol 3 to the Agreement between the European Economic Community and the Republic of Austria signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 6 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 6 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.'

I have the honour to inform you that my Government agrees to the proposal contained in that letter, subject to a subsequent communication to you concerning the completion of the internal procedural requirements under the Austrian Federal Constitution.

Please accept, Sir, the assurance of my highest consideration.

For the
Government of the Republic of Austria

PROTOCOL 3

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:

   (a) products wholly obtained in the Community;

   (b) products obtained in the Community 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Austria;

2. products originating in Austria:

   (a) products wholly obtained in Austria;

   (b) products obtained in Austria 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Finland, Iceland, Norway, Portugal, Sweden and Switzerland and between Austria and the latter six countries, and also between each of those six countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any of those six countries or in the Community or in Austria have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Austria: those products referred to in Article 1 (2) which, after being exported from Austria have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any one of those six countries or in the Community or in Austria have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 accord-

ance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Austria or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Austria in the first place to lose their status of products originating in the Community or in Austria had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Austria respectively unless the value of the products worked or processed originating in the Community or in Austria represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Austria within the meaning of Article 1 (1) (a) and (2) (a):

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods 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.

'Sections', 'Chapters' and 'headings' shall mean the Sections, Chapters and headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the

status of originating product, whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Austria;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Austria shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods 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 Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

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

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Austria, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR. 2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products, and provided the value does not exceed 3 400 ECU per consignment.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Austria, benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 240 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 680 ECU.

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

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.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1981, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 30 June 1978. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of General Rule 3 of the 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 9

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a Member State or the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR. 1 certificate shall be issued by the customs authorities of Austria if the goods to be exported can be considered as products originating in Austria within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Austria may issue EUR. 1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Austria or in Finland, Iceland, Norway, Portugal, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR. 1 certificates are in the Community or in Austria.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR. 1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR. 1 certificates issued previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

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

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

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

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ANNETTU JÄLKIKÄTEEN', 'UTGEFID EFTIRA', 'UTSTEDT SENERE', 'EMITIDO A POSTERIORI', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'KAKSOISKAPPALE', 'SAMRIT', 'SEGUNDA VIA'.

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR. 1 certificate.

8. It shall always be possible to replace one or more EUR. 1 certificates by one or more EUR. 1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

5. When an EUR. 1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR. 1 certificate relates,

— certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR. 1 certificates and the EUR. 1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR. 1 certificates shall be made out on the form a specimen of which is given in Annex V to

this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Austria may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference of such approval. In addition, the EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by 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 goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:

— an exact description of the goods,

— the date of unloading and reloading of the goods and, where applicable, the names of the ships,

— certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR. 1 certificates may be issued, not to submit to the customs office in the

exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 8 (5), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura semplificata', 'Vereenvoudigde procedure', 'απλουστευμένη διαδικασία', 'Yksinkertaistettu menettely', 'Einföldun afgreidslu', 'Forenklet prosedyre', 'Procedimento simplificado', 'Förenklad procedure'. The approved exporter shall if necessary indicate in box 13, 'Request for verification', of the EUR. 1 certificate the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR. 1 certificates are made;

(b) the conditions under which these applications and the EUR. 1 certificates used as the basis for the issue of other EUR 1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

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

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Austria on customs formalities and the use of customs documents.

Article 14

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen in given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall be 210 × 148 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper

used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 grams per square metre.

4. The Member States of the Community and Austria may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'Remarks' box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Austria for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Austria or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Austria and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Austria to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Austria or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Austria or to the Community in the state in which they were sent for exhibition;

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

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Austria shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR. 2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Austria.

3. The customs authorities of the Member States and of Austria shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Austria shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Austria and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR. 1 certificates and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the customs authorities of the importing state shall return the EUR. 1 certificate or the form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR. 1 certificate or to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for not less than two years.

TITLE III

Final provisions

(Article 18

Deleted transitional provision.)

Article 19

The Community and Austria shall each take the steps necessary to implement this Protocol.

Article 20

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

(Article 21

Deleted transitional provision.)

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Austria are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate or a form EUR. 2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Austria or one of the six other countries referred to in Article 2 of this Protocol are concerned.

However, by way of exception from this last provision concerning 'originating products', drawback of customs duty or benefit from an exemption of customs duty of whatever kind shall not be afforded to

any originating product covered by the ECSC-Austria Agreement and coming from Greece, whether these products are used in the manufacturing of products in the Community of Nine or in Austria, for which a movement certificate EUR. 1 is issued or for which a form EUR. 2 is completed in the Community of Nine or in Austria, or the products are re-exported in the same state from these territories with a movement certificate EUR. 1 issued in or a form EUR. 2 completed in the Community of Nine or in Austria (1).

(2. Deleted transitional provision.)

3. In this and the following articles, the term 'customs duty' also means charges having equivalen' effect to customs duty.

(Article 24

Deleted transitional provision.)

Article 25

(Paragraphs 1 to 4: deleted transitional provisions.)

5. Where, by virtue of Article 3 of the Additional Protocol to the ECSC-Austria Agreement, a different tariff treatment is reserved for imports into Austria from Greece or the Community of Nine, the special treatment reserved for Greece shall apply to all products originating in the Community accompanied by a movement certificate EUR. 1 issued in or a form EUR. 2 completed in Greece (2).

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Finland, Iceland, Norway, Portugal, Sweden and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Austria applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Austria and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of this Protocol.

(1) This subparagraph is valid until 31 December 1985.

(2) This paragraph is valid until 31 December 1985.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Austria' shall also cover the territorial waters of the Member States of the Community or of Austria respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Austria or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. 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. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods 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 5 — Article 4 (f)

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

— which are registered or recorded in a Member State of the Community or in Austria,

— which sail under the flag of a Member State of the Community or of Austria,

— which are at least 50 % owned by nationals of Member States of the Community or of Austria or by a company with its head office in one of those States, 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 board are nationals of the Member States of the Community or of Austria, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Austria,

— of which at least 75 % of the crew are nationals of the Member States of the Community or of Austria.

Note 6 — Article 6

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

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 7 — Article 16 (1) and Article 22

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

Note 8 — Article 23

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

For the purposes of Article 23 (1), the expression used in the second subparagraph 'exemption of customs duty of whatever kind' shall also mean in the case of goods re-exported in the same state the application of the regimes applicable to free ports, customs warehouses or transit through Austria or the Community en route for another destination and any regime where customs duty is only charged if the goods are retained for home use (1).

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate is issued or a form EUR. 2 is made out.

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(1) This subparagraph is valid until 31 December 1985.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff 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 originating products when the following conditions are met
CCT heading No	Description		
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled, and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
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 derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
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 other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30 % of the value of the finished product	

(1) This rule does not apply where the use of maize of the 'Zea indurata' type or durum wheat is concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 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 (1) or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished products	
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45,2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
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 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
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)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of 'originating products' in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
ex 38.19	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: — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar compositions — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans 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 finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of 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 car-		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
40.05 *(cont'd)*	bon 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		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and 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 finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings excepting 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 of 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
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 finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp

(1) These provisions do not apply where the products are obtained from products which have acquired the status of orginating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos 50.01 to 50.03
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 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

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		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 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of 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 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material is question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	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 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.05 (1)	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 or from coir yarn of heading No 57.07
59.06 (1)	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 or from coir yarn of heading No 57.07
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 (1)	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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacturing from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, excluding polishing discs or rings, other than of felt		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No 63.02

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.01	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.02	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp (1) (2)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
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 (1) (2)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.10	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished products (1)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
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 (1) (2)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (1) (2)
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 finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or of cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(2) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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		Manufacture from textile fibres
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		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 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	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rearview mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of 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 of heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of headings Nos 73.07 to 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 of 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 of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron and steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of 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 of 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 of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product (1)
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 finished product (1)
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 finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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 finished product
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 finished product
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 finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product (1)
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 finished product (1)
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^2; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished products (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product
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 finished product
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 finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (No ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (2)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (3) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1988.

(3) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41 *(cont'd)*			— at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematograhic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products.
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing, or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
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 finished product
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 finished product
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 finished product
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 finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

ANNEX III

LIST B

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
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 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
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), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (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 finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) 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 finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 40.11	Retreaded tyres	Retreading of tyres
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
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 staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60 % of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 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 finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
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
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	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 similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product
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 and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought 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 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
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 or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or 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 unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.16	Imitation jewellery of base metal, excluding wrist-watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value of all non-originating products does not exceed 50 % of the value of the finished product
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in headings Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50 % of the value of the finished product
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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30 % of the value of the finished product
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 in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) The application of this rule must not result in the percentage of 3 % of the non-originating transistors laid down in List A for the same tariff heading being exceeded.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
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 finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products referred to in Article 1

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes 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, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Stamp

Date .....

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). ..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents (1):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No

1 **Form used in preferential trade between (1) ..... and .....**

2 **Exporter** (Name, full address, country)

3 **Declaration by exporter**

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

4 **Consignee** (Name, full address, country)

5 **Place and date**

6 **Signature of exporter**

7 **Remarks** (2)

8 **Country of origin** (3)

9 **Country of destination** (4)

10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**

12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

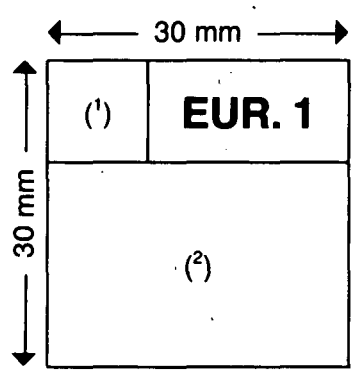
13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended).
....., ...19..... (Place and date)	....., ...19..... (Place and date)
Stamp	Stamp
..... (Signature)	..... (Signature)
	(1) Insert X in the appropriate box.

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.

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

COUNCIL REGULATION (EEC) No 3387/84

of 3 October 1984

concerning the conclusion of the Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas the rules of origin laid down in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter alled 'the Protocol') to the Agreement between the European Economic Community and the Republic of Finland (1) as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it have been amended by a number of EEC-Finland Joint Committee Decisions;

Whereas there have been two exchanges of letters derogating from Article 1 of the Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations, except for EEC-Finland Joint Committee Decision No 2/82 (2);

Whereas it is appropriate to delete those provisions of the Protocol which are of transitional nature;

Whereas, by virtue of Article 28 of the Protocol, the Joint Committee can only amend part of the Protocol; whereas it is desirable to give the Joint Committee the power to amend any part of the Protocol,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Regulation.

Article 2

The President of the Council is hereby authorized to appoint the person empowered to sign the Agreement for the purpose of binding the Community.

Article 3

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Luxembourg, 3 October 1984.

For the Council

The President

P. BARRY

(1) OJ No L 328, 28. 11. 1973, p. 2.
(2) OJ No L 385, 31. 12. 1982, p. 13.

AGREEMENT

in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland

Letter No 1

Brussels, ...

Sir,

Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland signed on 5 October 1973 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 18 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement, as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 18 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the
Council of the European Communities

Letter No 2

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today reading as follows:

'Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland signed on 5 October 1973 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 18 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 18 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.'

I have the honour to inform you that my Government is in agreement with the contents of your letter

Please accept, Sir, the assurance of my highest consideration.

For the
Government of the Republic of Finland

PROTOCOL 3

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:
   (a) products wholly obtained in the Community;
   (b) products obtained in the Community 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Finland;
2. products originating in Finland:
   (a) products wholly obtained in Finland;
   (b) products obtained in Finland 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Austria, Iceland, Norway, Portugal, Sweden and Switzerland and between Finland and the latter six countries, and also between each of those six countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any of those six countries or in the Community or in Finland have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Finland: those products referred to in Article 1 (2) which, after being exported from Finland have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any one of those six countries or in the Community or in Finland have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain cir-

cumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Finland or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Finland in the first place to lose their status of products originating in the Community or in Finland had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Finland respectively unless the value of the products worked or processed originating in the Community or in Finland represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Finland within the meaning of Article 1 (1) (a) and (2) (a):

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods 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.

'Sections', 'Chapters' and 'headings' shall mean the Sections, Chapters and headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Finland;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Finland shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods 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 Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

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

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Finland, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR. 2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products, and provided the value does not exceed 3 400 ECU per consignment.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Finland, benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 240 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 680 ECU.

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

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.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1981, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 30 June 1978. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of General Rule 3 of the 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 9

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a Member State or the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR. 1 certificate shall be issued by the customs authorities of Finland if the goods to be exported can be considered as products originating in Finland within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Finland may issue EUR. 1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Finland or in Austria, Iceland, Norway, Portugal, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR. 1 certificates are in the Community or in Finland.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR. 1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR. 1 certificates issued previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

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

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

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

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ANNETTU JÄLKIKÄTEEN', 'UTGEFID EFTIRA', 'UTSTEDT SENERE', 'EMITIDO A POSTERIORI', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'KAKSOISKAPPALE', 'SAMRIT', 'SEGUNDA VIA'.

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR. 1 certificate.

8. It shall always be possible to replace one or more EUR. 1 certificates by one or more EUR. 1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

5. When an EUR. 1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR. 1 certificate relates,

— certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR. 1 certificates and the EUR. 1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR. 1 certificates shall be made out on the form a specimen of which is given in Annex V to

this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up and in Swedish EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Finland may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference of such approval. In addition, the EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by 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 goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:

— an exact description of the goods,

— the date of unloading and reloading of the goods and, where applicable, the names of the ships,

— certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR. 1 certificates may be issued, not to submit to the customs office in the

exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 8 (5), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura semplificata', 'Vereenvoudigde procedure', 'απλουστευμένη διαδικασία', 'Yksinkertaistettu menettely', 'Einföldun afgreidslu', 'Forenklet prosedyre', 'Procedimento simplificado', 'Förenklad procedure'. The approved exporter shall if necessary indicate in box 13, 'Request for verification', of the EUR. 1 certificate the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR. 1 certificates are made;

(b) the conditions under which these applications and the EUR. 1 certificates used as the basis for the issue of other EUR 1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

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

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Finland on customs formalities and the use of customs documents.

Article 14

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen in given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up or in Swedish. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall be 210 × 148 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper

used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 grams per square metre.

4. The Member States of the Community and Finland may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'Remarks' box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Finland for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Finland or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Finland and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Finland to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Finland or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Finland or to the Community in the state in which they were sent for exhibition;

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

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Finland shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR. 2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Finland.

3. The customs authorities of the Member States and of Finland shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Finland shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Finland and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR. 1 certificates and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the customs authorities of the importing state shall return the EUR. 1 certificate or the form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR. 1 certificate or to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for not less than two years.

TITLE III

Final provisions

(Article 18

Deleted transitional provision.)

Article 19

The Community and Finland shall each take the steps necessary to implement this Protocol.

Article 20

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

(Article 21

Deleted transitional provision.)

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Finland are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate or a form EUR. 2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Finland or one of the six other countries referred to in Article 2 of this Protocol are concerned.

However, by way of exception from this last provision concerning 'originating products', drawback of customs duty or benefit from an exemption of cus-

toms duty of whatever kind shall not be afforded to any originating product covered by the ECSC-Finland Agreement and coming from Greece, whether these products are used in the manufacturing of products in the Community of Nine or in Finland, for which a movement certificate EUR. 1 is issued or for which a form EUR. 2 is completed in the Community of Nine or in Finland, or the products are re-exported in the same state from these territories with a movement certificate EUR. 1 issued in or a form EUR. 2 completed in the Community of Nine or in Finland (1).

(2. Deleted transitional provision.)

3. In this and the following articles, the term 'customs duty' also means charges having equivalent effect to customs duty.

(Article 24

Deleted transitional provision.)

Article 25

(Paragraphs 1 to 4: deleted transitional provisions.)

5. Where, by virtue of Article 3 of the Additional Protocol to the ECSC-Finland Agreement, a different tariff treatment is reserved for imports into Finland from Greece or the Community of Nine, the special treatment reserved for Greece shall apply to all products originating in the Community accompanied by a movement certificate EUR. 1 issued in or a form EUR. 2 completed in Greece (2).

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Iceland, Norway, Portugal, Sweden and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Finland applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Finland and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of this Protocol.

(1) This subparagraph is valid until 31 December 1985.

(2) This paragraph is valid until 31 December 1985.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Finland' shall also cover the territorial waters of the Member States of the Community or of Finland respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Finland or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. 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. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods 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 5 — Article 4 (f)

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

— which are registered or recorded in a Member State of the Community or in Finland,

— which sail under the flag of a Member State of the Community or of Finland,

— which are at least 50 % owned by nationals of Member States of the Community or of Finland or by a company with its head office in one of those States, 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 board are nationals of the Member States of the Community or of Finland, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Finland,

— of which at least 75 % of the crew are nationals of the Member States of the Community or of Finland.

Note 6 — Article 6

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

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 7 — Article 16 (1) and Article 22

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

Note 8 — Article 23

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

For the purposes of Article 23 (1), the expression used in the second subparagraph 'exemption of customs duty of whatever kind' shall also mean in the case of goods re-exported in the same state the application of the regimes applicable to free ports, customs warehouses or transit through Finland or the Community en route for another destination and any regime where customs duty is only charged if the goods are retained for home use (1).

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate is issued or a form EUR. 2 is made out.

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(1) This subparagraph is valid until 31 December 1985.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff 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 originating products when the following conditions are met
CCT heading No	Description		
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled, and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
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 derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
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 other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30 % of the value of the finished product	

(1) This rule does not apply where the use of maize of the 'Zea indurata' type or durum wheat is concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 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 (1) or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished products	
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45,2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
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 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
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)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of 'originating products' in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
ex 38.19	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: — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar compositions — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans 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 finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
40.05 *(cont'd)*	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		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and 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 finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings excepting 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 of 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
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 finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp

(1) These provisions do not apply where the products are obtained from products which have acquired the status of orginating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos 50.01 to 50.03
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 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

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		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 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of 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 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material is question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	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 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.05 (1)	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 or from coir yarn of heading No 57.07
59.06 (1)	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 or from coir yarn of heading No 57.07
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 (1)	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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacturing from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, excluding polishing discs or rings, other than of felt		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No 63.02

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.01	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.02	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp (1) (2)

(1) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
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 (1) (2)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.10	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished products (1)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
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 (1) (2)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (1) (2)
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 finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or of cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(2) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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		Manufacture from textile fibres
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		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 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	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rearview mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of 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 of heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of headings Nos 73.07 to 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 of 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 of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron and steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of 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 of 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 of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product (1)
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 finished product (1)
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 finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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 finished product
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 finished product
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 finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product (1)
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 finished product (1)
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^2; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished products (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product
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 finished product
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 finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (No ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (2)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (3) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1988.

(3) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41 *(cont'd)*			— at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematograhic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products.
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing, or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 producuts, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products
— the value of undertermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
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 finished product
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 finished product
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 finished product
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 finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

ANNEX III

LIST B

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
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 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
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), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (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 finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) 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 finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 40.11	Retreaded tyres	Retreading of tyres
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
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 staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60 % of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 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 finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
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
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	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 similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product
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 and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought 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 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
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 or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or 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 unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.16	Imitation jewellery of base metal, excluding wrist-watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value of all non-originating products does not exceed 50 % of the value of the finished product
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in headings Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50 % of the value of the finished product
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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30 % of the value of the finished product
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 in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) The application of this rule must not result in the percentage of 3 % of the non-originating transistors laid down in List A for the same tariff heading being exceeded.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
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 substitues 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 finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products referred to in Article 1

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes 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, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

MOVEMENT CERTIFICATE

ANNEX V

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Date .....

Stamp

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents (1):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

---

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

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No

1 **Form used in preferential trade between (1) ..... and .....**

2 **Exporter** (Name, full address, country)

3 **Declaration by exporter**

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

4 **Consignee** (Name, full address, country)

5 **Place and date**

6 **Signature of exporter**

7 **Remarks** (2)

8 **Country of origin** (3)

9 **Country of destination** (4)

10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**

12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

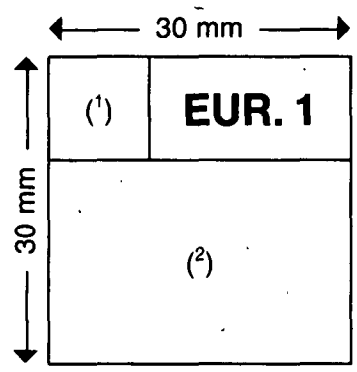
13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended).
....., ...19..... (Place and date)	....., ...19..... (Place and date)
Stamp	Stamp
..... (Signature)	..... (Signature)
	(1) Insert X in the appropriate box.

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.

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

COUNCIL REGULATION (EEC) No 3388/84

of 3 October 1984

concerning the conclusion of the Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Norway

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas the rules of origin laid down in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter alled 'the Protocol') to the Agreement between the European Economic Community and the Kingdom of Norway (1) as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it have been amended by a number of EEC-Norway Joint Committee Decisions;

Whereas there have been two exchanges of letters derogating from Article 1 of the Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations, except for EEC-Norway Joint Committee Decision No 2/82 (2);

Whereas it is appropriate to delete those provisions of the Protocol which are of transitional nature;

Whereas, by virtue of Article 28 of the Protocol, the Joint Committee can only amend part of the Protocol; whereas it is desirable to give the Joint Committee the power to amend any part of the Protocol,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Norway is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Regulation.

Article 2

The President of the Council is hereby authorized to appoint the person empowered to sign the Agreement for the purpose of binding the Community.

Article 3

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Luxembourg, 3 October 1984.

For the Council

The President

P. BARRY

(1) OJ No L 171, 27. 6. 1973, p. 2.
(2) OJ No L 385, 31. 12. 1982, p. 35.

AGREEMENT

in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Norway

Letter No 1

Brussels, ...

Sir,

Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Norway signed on 14 May 1973 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 27 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement, as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 27 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the
Council of the European Communities

Letter No 2

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today reading as follows:

'Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Norway signed on 14 May 1973 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 27 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 27 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.'

I have the honour to inform you that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

For the
Government of the Kingdom of Norway

PROTOCOL 3

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:
   (a) products wholly obtained in the Community;
   (b) products obtained in the Community 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Norway;
2. products originating in Norway:
   (a) products wholly obtained in Norway;
   (b) products obtained in Norway 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Portugal, Sweden, and Switzerland and between Norway and the latter six countries, and also between each of those six countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any of those six countries or in the Community or in Norway have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Norway: those products referred to in Article 1 (2) which, after being exported from Norway have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any one of those six countries or in the Community or in Norway have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 accord-

ance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Norway or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Norway in the first place to lose their status of products originating in the Community or in Norway had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Norway respectively unless the value of the products worked or processed originating in the Community or in Norway represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Norway within the meaning of Article 1 (1) (a) and (2) (a):

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods 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.

'Sections', 'Chapters' and 'headings' shall mean the Sections, Chapters and headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the

status of originating product, whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Norway;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Norway shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods 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 Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

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

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Norway, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR. 2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products, and provided the value does not exceed 3 400 ECU per consignment.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Norway, benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 240 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 680 ECU.

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

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.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1981, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 30 June 1978. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of General Rule 3 of the 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 9

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a Member State or the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR. 1 certificate shall be issued by the customs authorities of Norway if the goods to be exported can be considered as products originating in Norway within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Norway may issue EUR. 1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Norway or in Austria, Finland, Iceland, Portugal, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR. 1 certificates are in the Community or in Norway.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR. 1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR. 1 certificates issued previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

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

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

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

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ANNETTU JÄLKIKÄTEEN', 'UTGEFID EFTIRA', 'UTSTEDT SENERE', 'EMITIDO A POSTERIORI', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'KAKSOISKAPPALE', 'SAMRIT', 'SEGUNDA VIA'.

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR. 1 certificate.

8. It shall always be possible to replace one or more EUR. 1 certificates by one or more EUR. 1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

5. When an EUR. 1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR. 1 certificate relates,

— certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR. 1 certificates and the EUR. 1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR. 1 certificates shall be made out on the form a specimen of which is given in Annex V to

this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Norway may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference of such approval. In addition, the EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by 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 goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:

— an exact description of the goods,

— the date of unloading and reloading of the goods and, where applicable, the names of the ships,

— certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR. 1 certificates may be

issued, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 8 (5), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura semplificata', 'Vereenvoudigde procedure', 'απλουστευμένη διαδικασία', 'Yksinkertaistettu menettely', 'Einföldun afgreidslu', 'Forenklet prosedyre', 'Procedimento simplificado', 'Förenklad procedure'. The approved exporter shall if necessary indicate in box 13, 'Request for verification', of the EUR. 1 certificate the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR. 1 certificates are made;

(b) the conditions under which these applications and the EUR. 1 certificates used as the basis for the issue of other EUR. 1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

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

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Norway on customs formalities and the use of customs documents.

Article 14

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen in given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall be 210 × 148 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper

used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 grams per square metre.

4. The Member States of the Community and Norway may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'Remarks' box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Norway for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Norway or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Norway and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Norway to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Norway or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Norway or to the Community in the state in which they were sent for exhibition;

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

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Norway shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR. 2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Norway.

3. The customs authorities of the Member States and of Norway shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Norway shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Norway and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR. 1 certificates and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the customs authorities of the importing state shall return the EUR. 1 certificate or the form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR. 1 certificate or to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for not less than two years.

TITLE III

Final provisions

(Article 18

Deleted transitional provision.)

Article 19

The Community and Norway shall each take the steps necessary to implement this Protocol.

Article 20

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

(Article 21

Deleted transitional provision.)

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Norway are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate or a form EUR. 2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Norway or one of the six other countries referred to in Article 2 of this Protocol are concerned.

However, by way of exception from this last provision concerning 'originating products', drawback of customs duty or benefit from an exemption of cus-

toms duty of whatever kind shall not be afforded to any originating product covered by the ECSC-Norway Agreement and coming from Greece, whether these products are used in the manufacturing of products in the Community of Nine or in Norway, for which a movement certificate EUR. 1 is issued or for which a form EUR. 2 is completed in the Community of Nine or in Norway, or the products are re-exported in the same state from these territories with a movement certificate EUR. 1 issued in or a form EUR. 2 completed in the Community of Nine or in Norway (1).

(2. Deleted transitional provision.)

3. In this and the following articles, the term 'customs duty' also means charges having equivalent effect to customs duty.

(Article 24

Deleted transitional provision.)

Article 25

(Paragraphs 1 to 4: deleted transitional provisions.)

5. Where, by virtue of Article 3 of the Additional Protocol to the ECSC-Norway Agreement, a different tariff treatment is reserved for imports into Norway from Greece or the Community of Nine, the special treatment reserved for Greece shall apply to all products originating in the Community accompanied by a movement certificate EUR. 1 issued in or a form EUR. 2 completed in Greece (2).

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Portugal, Sweden and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Norway applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Norway and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of this Protocol.

(1) This subparagraph is valid until 31 December 1985.

(2) This paragraph is valid until 31 December 1985.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Norway' shall also cover the territorial waters of the Member States of the Community or of Norway respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Norway or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. 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. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods 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 5 — Article 4 (f)

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

— which are registered or recorded in a Member State of the Community or in Norway,

— which sail under the flag of a Member State of the Community or of Norway,

— which are at least 50 % owned by nationals of Member States of the Community or of Norway or by a company with its head office in one of those States, 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 board are nationals of the Member States of the Community or of Norway, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Norway,

— of which at least 75 % of the crew are nationals of the Member States of the Community or of Norway.

Note 6 — Article 6

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

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 7 — Article 16 (1) and Article 22

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

Note 8 — Article 23

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

For the purposes of Article 23 (1), the expression used in the second subparagraph 'exemption of customs duty of whatever kind' shall also mean in the case of goods re-exported in the same state the application of the regimes applicable to free ports, customs warehouses or transit through Norway or the Community en route for another destination and any regime where customs duty is only charged if the goods are retained for home use (1).

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate is issued or a form EUR. 2 is made out.

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(1) This subparagraph is valid until 31 December 1985.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff 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 originating products when the following conditions are met
CCT heading No	Description		
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled, and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
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 derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
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 other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30 % of the value of the finished product	

(1) This rule does not apply where the use of maize of the 'Zea indurata' type or durum wheat is concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 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 (1) or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished products	
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45,2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
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 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
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)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of 'originating products' in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
ex 38.19	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: — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar compositions — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans 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 finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of 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 ad-		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
40.05 *(cont'd)*	dition of mineral oil), or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and 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 finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings excepting 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 of 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
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 finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp

(1) These provisions do not apply where the products are obtained from products which have acquired the status of orginating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos 50.01 to 50.03
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 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

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		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 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of 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 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material is question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	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 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.05 (1)	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 or from coir yarn of heading No 57.07
59.06 (1)	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 or from coir yarn of heading No 57.07
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 (1)	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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacturing from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, excluding polishing discs or rings, other than of felt		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No 63.02

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.01	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.02	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp (1) (2)

(1) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
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 (1) (2)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.10	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished products (1)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
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 (1) (2)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (1) (2)
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 finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or of cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(2) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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		Manufacture from textile fibres
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		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 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	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rearview mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of 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 of heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of headings Nos 73.07 to 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 of 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 of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron and steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of 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 of 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 of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product (1)
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 finished product (1)
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 finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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 finished product
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 finished product
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 finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product (1)
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 finished product (1)
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^2; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished products (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product
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 finished product
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 finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (No ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (2)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (3) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1988.

(3) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41 *(cont'd)*			— at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematograhic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products.
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing, or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 producuts, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products
— the value of undertermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
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 finished product
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 finished product
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 finished product
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 finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

ANNEX III

LIST B

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
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 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
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), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (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 finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) 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 finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 40.11	Retreaded tyres	Retreading of tyres
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
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 staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60 % of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 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 finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
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
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	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 similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product
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 and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought 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 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
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 or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or 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 unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.16	Imitation jewellery of base metal, excluding wrist-watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value of all non-originating products does not exceed 50 % of the value of the finished product
ex 73.15	Alloy steel and high carbon steel: — in the forms mentioned in headings Nos 73.07 to 73.13 — in the forms mentioned in heading No 73.14	 Manufacture from products in the forms mentioned in heading No 73.06 Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50 % of the value of the finished product
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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30 % of the value of the finished product
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 in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,
— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) The application of this rule must not result in the percentage of 3 % of the non-originating transistors laid down in List A for the same tariff heading being exceeded.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
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 substitues 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 finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products referred to in Article 1

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes 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, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

MOVEMENT CERTIFICATE

ANNEX V

1. Exporter (Name, full address, country)

EUR. 1 No A

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Stamp

Date .....

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 No **A**

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1)**; Description of goods**

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ([1]):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No

1 **Form used in preferential trade between (1) ..... and .....**

2 **Exporter** (Name, full address, country)

3 **Declaration by exporter**

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

4 **Consignee** (Name, full address, country)

5 **Place and date**

6 **Signature of exporter**

7 **Remarks** (2)

8 **Country of origin** (3)

9 **Country of destination** (4)

10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**

12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

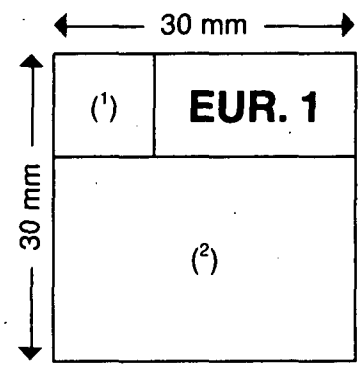
13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended).
....., ...19..... (Place and date)	....., ...19..... (Place and date)
Stamp	Stamp
..... (Signature)	..... (Signature)
	(1) Insert X in the appropriate box.

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.

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

COUNCIL REGULATION (EEC) No 3389/84

of 3 October 1984

concerning the conclusion of the Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Portuguese Republic

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas the rules of origin laid down in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter alled 'the Protocol') to the Agreement between the European Economic Community and the Portuguese Republic (1) as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it have been amended by a number of EEC-Portugal Joint Committee Decisions;

Whereas there have been two exchanges of letters derogating from Article 1 of the Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations, except for EEC-Portugal Joint Committee Decision No 2/82 (2);

Whereas it is appropriate to delete those provisions of the Protocol which are of transitional nature;

Whereas, by virtue of Article 28 of the Protocol, the Joint Committee can only amend part of the Protocol; whereas it is desirable to give the Joint Committee the power to amend any part of the Protocol,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Portuguese Republic is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Regulation.

Article 2

The President of the Council is hereby authorized to appoint the person empowered to sign the Agreement for the purpose of binding the Community.

Article 3

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Luxembourg, 3 October 1984.

For the Council

The President

P. BARRY

(1) OJ No L 301, 31. 12. 1972, p. 165.
(2) OJ No L 385, 31. 12. 1982, p. 46.

AGREEMENT

in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Portuguese Republic

Letter No 1

Brussels, ...

Sir,

Protocol 3 to the Agreement between the European Economic Community and the Portuguese Republic signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82, 1/83 and 1/84, and there have been two exchanges of letters of 14 June 1977 and 20 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement, as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 1/81, 2/81, 3/81, 4/81, 1/82, 1/83 and 1/84 and the exchanges of letters of 14 June 1977 and 20 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the
Council of the European Communities

Letter No 2

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today reading as follows:

'Protocol 3 to the Agreement between the European Economic Community and the Portuguese Republic signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82, 1/83 and 1/84, and there have been two exchanges of letters of 14 June 1977 and 20 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 1/81, 2/81, 3/81, 4/81, 1/82, 1/83 and 1/84 and the exchanges of letters of 14 June 1977 and 20 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.'

I have the honour to inform you that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

For the
Government of the Portuguese Republic

PROTOCOL 3

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:
   (a) products wholly obtained in the Community;
   (b) products obtained in the Community 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Portugal;
2. products originating in Portugal:
   (a) products wholly obtained in Portugal;
   (b) products obtained in Portugal 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Norway, Sweden and Switzerland and between Portugal and the latter six countries, and also between each of those six countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any of those six countries or in the Community or in Portugal have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Portugal: those products referred to in Article 1 (2) which, after being exported from Portugal have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any one of those six countries or in the Community or in Portugal have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain cir-

cumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Portugal or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Portugal in the first place to lose their status of products originating in the Community or in Portugal had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Portugal respectively unless the value of the products worked or processed originating in the Community or in Portugal represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Portugal within the meaning of Article 1 (1) (a) and (2) (a):

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods 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.

'Sections', 'Chapters' and 'headings' shall mean the Sections, Chapters and headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Portugal;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Portugal shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods 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 Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

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

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Portugal, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR. 2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products, and provided the value does not exceed 3 400 ECU per consignment.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Portugal, benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 240 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 680 ECU.

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

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.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1981, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 30 June 1978. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of General Rule 3 of the 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 9

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a Member State or the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR. 1 certificate shall be issued by the customs authorities of Portugal if the goods to be exported can be considered as products originating in Portugal within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Portugal may issue EUR. 1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Portugal, Austria, Finland, Iceland, Norway, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR. 1 certificates are in the Community or in Portugal.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR. 1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR. 1 certificates issued previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

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

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

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

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ANNETTU JÄLKIKÄTEEN', 'UTGEFID EFTIRA', 'UTSTEDT SENERE', 'EMITIDO A POSTERIORI', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'KAKSOISKAPPALE', 'SAMRIT', 'SEGUNDA VIA'.

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR. 1 certificate.

8. It shall always be possible to replace one or more EUR. 1 certificates by one or more EUR. 1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

5. When an EUR. 1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR. 1 certificate relates,

— certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR. 1 certificates and the EUR. 1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR. 1 certificates shall be made out on the form a specimen of which is given in Annex V to

this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Portugal may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference of such approval. In addition, the EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by 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 goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:

— an exact description of the goods,

— the date of unloading and reloading of the goods and, where applicable, the names of the ships,

— certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR. 1 certificates may be issued, not to submit to the customs office in the

exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 8 (5), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura semplificata', 'Vereenvoudigde procedure', 'απλουστευμένη διαδικασία', 'Yksinkertaistettu menettely', 'Einföldun afgreidslu', 'Forenklet prosedyre', 'Procedimento simplificado', 'Förenklad procedure'. The approved exporter shall if necessary indicate in box 13, 'Request for verification', of the EUR. 1 certificate the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR. 1 certificates are made;

(b) the conditions under which these applications and the EUR. 1 certificates used as the basis for the issue of other EUR 1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

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

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Portugal on customs formalities and the use of customs documents.

Article 14

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen in given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall be 210 × 148 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper

used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 grams per square metre.

4. The Member States of the Community and Portugal may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'Remarks' box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Portugal for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Portugal or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Portugal and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Portugal to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Portugal or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Portugal or to the Community in the state in which they were sent for exhibition;

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

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Portugal shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR. 2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Portugal.

3. The customs authorities of the Member States and of Portugal shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Portugal shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Portugal and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR. 1 certificates and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the customs authorities of the importing state shall return the EUR. 1 certificate or the form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR. 1 certificate or to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for not less than two years.

TITLE III

Final provisions

(Article 18

Deleted transitional provision.)

Article 19

The Community and Portugal shall each take the steps necessary to implement this Protocol.

Article 20

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

(Article 21

Deleted transitional provision.)

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Portugal are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate or a form EUR. 2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Portugal or one of the six other countries referred to in Article 2 of this Protocol are concerned.

However, by way of exception from this last provision concerning 'originating products', drawback of customs duty or benefit from an exemption of cus-

toms duty of whatever kind shall not be afforded to any originating product covered by the ECSC-Portugal Agreement and coming from Greece, whether these products are used in the manufacturing of products in the Community of Nine or in Portugal, for which a movement certificate EUR. 1 is issued or for which a form EUR. 2 is completed in the Community of Nine or in Portugal, or the products are re-exported in the same state from these territories with a movement certificate EUR. 1 issued in or a form EUR. 2 completed in the Community of Nine or in Portugal (1).

(2. Deleted transitional provision.)

3. In this and the following articles, the term 'customs duty' also means charges having equivalent effect to customs duty.

(Article 24

Deleted transitional provision.)

Article 25

(Paragraphs 1 to 4: deleted transitional provisions.)

5. Where, by virtue of Article 3 of the Additional Protocol to the ECSC-Portugal Agreement, a different tariff treatment is reserved for imports into Portugal from Greece or the Community of Nine, the special treatment reserved for Greece shall apply to all products originating in the Community accompanied by a movement certificate EUR. 1 issued in or a form EUR. 2 completed in Greece (2).

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Norway, Sweden and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Portugal applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Portugal and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of this Protocol.

(1) This subparagraph is valid until 31 December 1985.

(2) This paragraph is valid until 31 December 1985.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Portugal' shall also cover the territorial waters of the Member States of the Community or of Portugal respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Portugal or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. 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. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods 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 5 — Article 4 (f)

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

— which are registered or recorded in a Member State of the Community or in Portugal,

— which sail under the flag of a Member State of the Community or of Portugal,

— which are at least 50 % owned by nationals of Member States of the Community or of Portugal or by a company with its head office in one of those States, 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 board are nationals of the Member States of the Community or of Portugal, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Portugal,

— of which at least 75 % of the crew are nationals of the Member States of the Community or of Portugal.

Note 6 — Article 6

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

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 7 — Article 16 (1) and Article 22

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

Note 8 — Article 23

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

For the purposes of Article 23 (1), the expression used in the second subparagraph 'exemption of customs duty of whatever kind' shall also mean in the case of goods re-exported in the same state the application of the regimes applicable to free ports, customs warehouses or transit through Portugal or the Community en route for another destination and any regime where customs duty is only charged if the goods are retained for home use (1).

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate is issued or a form EUR. 2 is made out.

(1) This subparagraph is valid until 31 December 1985.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff 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 originating products when the following conditions are met
CCT heading No	Description		
ex 07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding onions	Drying, dehydration, evaporation, cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03	
15.04	Fats and oils, of fish and marine mammals, wether or not refined	Manufacture from products of Chapter 3	
16.04	Prepared or preserved fish, including caviar and caviar	Manufacture from products of Chapter 3	
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled, and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
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 derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
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 other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30 % of the value of the finished product	

(1) This rule does not apply where the use of maize of the 'Zea indurata' type or durum wheat is concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 20.02	Tomatoes and olives, prepared or preserveed otherwise than by vinegar or acetic acid	Preserving of fresh or frozen olives and tomatoes	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
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 (1) or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished products	
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45,2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
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 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
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)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of 'originating products' in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
ex 38.19	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: — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar compositions — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans 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 finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of 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		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
40.05 *(cont'd)*	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		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and 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 finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings excepting 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 of 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
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 finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp

(1) These provisions do not apply where the products are obtained from products which have acquired the status of orginating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos 50.01 to 50.03
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 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

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		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 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of 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 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material is question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	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 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.05 (1)	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 or from coir yarn of heading No 57.07
59.06 (1)	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 or from coir yarn of heading No 57.07
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books		
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 (1)	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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacturing from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, excluding polishing discs or rings, other than of felt		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No 63.02

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.01	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.02	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp (1) (2)

(1) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
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 (1) (2)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.10	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished products (1)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
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 (1) (2)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (1) (2)
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 finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or of cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(2) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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		Manufacture from textile fibres
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		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 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	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rearview mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of 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 of heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of headings Nos 73.07 to 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 of 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 of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron and steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of 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 of 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 of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that *confers the status of* originating products when the following conditions are met
CCT heading No	Description		
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 finished product (1)
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 finished product (1)
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 finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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 finished product
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 finished product
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 finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product (1)
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 finished product (1)
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^2; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished products (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product
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 finished product
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 finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (No ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (2)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (3) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1988.

(3) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41 *(cont'd)*			— at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematograhic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products.
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing, or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 producuts, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products
— the value of undertermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
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 finished product
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 finished product
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 finished product
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 finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

ANNEX III

LIST B

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
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 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
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), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (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 finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) 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 finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 40.11	Retreaded tyres	Retreading of tyres
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
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 staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60 % of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 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 finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
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
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	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 similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product
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 and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought 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 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
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 or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or 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 unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.16	Imitation jewellery of base metal, excluding wrist-watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value of all non-originating products does not exceed 50 % of the value of the finished product
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in headings Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50 % of the value of the finished product
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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30 % of the value of the finished product
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 in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) The application of this rule must not result in the percentage of 3 % of the non-originating transistors laid down in List A for the same tariff heading being exceeded.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
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 substitues 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 finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products referred to in Article 1

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes 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, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

MOVEMENT CERTIFICATE

ANNEX V

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); **Description of goods**

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Date .....

Stamp

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ([1]):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No

1 **Form used in preferential trade between (1) ..... and .....**

2 **Exporter** (Name. full address, country)

3 **Declaration by exporter**

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

4 **Consignee** (Name, full address, country)

5 **Place and date**

6 **Signature of exporter**

7 **Remarks** (2)

8 **Country of origin** (3)

9 **Country of destination** (4)

10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**

12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

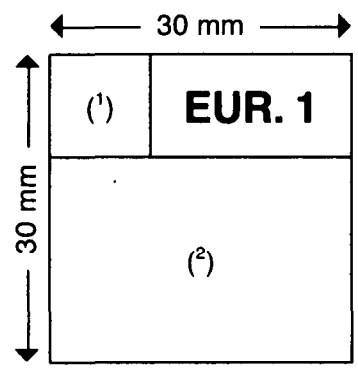
13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended).
....., ...19..... (Place and date)	....., ...19..... (Place and date)
Stamp	Stamp
..... (Signature)	..... (Signature)
	(1) Insert X in the appropriate box.

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.

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

COUNCIL REGULATION (EEC) No 3390/84

of 3 October 1984

concerning the conclusion of the Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Sweden

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas the rules of origin laid down in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter alled 'the Protocol') to the Agreement between the European Economic Community and the Kingdom of Sweden (1) as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it have been amended by a number of EEC-Sweden Joint Committee Decisions;

Whereas there have been two exchanges of letters derogating from Article 1 of the Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations, except for EEC-Sweden Joint Committee Decision No 2/82 (2);

Whereas it is appropriate to delete those provisions of the Protocol which are of transitional nature;

Whereas, by virtue of Article 28 of the Protocol, the Joint Committee can only amend part of the Protocol; whereas it is desirable to give the Joint Committee the power to amend any part of the Protocol,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Sweden is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Regulation.

Article 2

The President of the Council is hereby authorized to appoint the person empowered to sign the Agreement for the purpose of binding the Community.

Article 3

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Luxembourg, 3 October 1984.

For the Council

The President

P. BARRY

(1) OJ No L 300, 31. 12. 1972, p. 97.
(2) OJ No L 385, 31. 12. 1982, p. 57.

AGREEMENT

in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Sweden

Letter No 1

Brussels, ...

Sir,

Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Sweden signed on 22 July 1973 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 16 June 1977 and 24 April 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement, as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 16 June 1977 and 24 April 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the
Council of the European Communities

Letter No 2

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today reading as follows:

'Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Sweden signed on 22 July 1973 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 16 June 1977 and 24 April 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 16 June 1977 and 24 April 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.'

I have the honour to inform you that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

For the
Government of the Kingdom of Sweden

PROTOCOL 3

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:

   (a) products wholly obtained in the Community;

   (b) products obtained in the Community 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Sweden;

2. products originating in Sweden:

   (a) products wholly obtained in Sweden;

   (b) products obtained in Sweden 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Norway, Portugal and Switzerland and between Sweden and the latter six countries, and also between each of those six countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any of those six countries or in the Community or in Sweden have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Sweden: those products referred to in Article 1 (2) which, after being exported from Sweden have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any one of those six countries or in the Community or in Sweden have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Sweden or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Sweden in the first place to lose their status of products originating in the Community or in Sweden had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Sweden respectively unless the value of the products worked or processed originating in the Community or in Sweden represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Sweden within the meaning of Article 1 (1) (a) and (2) (a):

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods 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.

'Sections', 'Chapters' and 'headings' shall mean the Sections, Chapters and headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the

status of originating product, whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Sweden;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Sweden shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods 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 Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

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

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Sweden, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR. 2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products, and provided the value does not exceed 3 400 ECU per consignment.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Sweden, benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 240 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 680 ECU.

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

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.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1981, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 30 June 1978. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of General Rule 3 of the 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 9

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a Member State or the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR. 1 certificate shall be issued by the customs authorities of Sweden if the goods to be exported can be considered as products originating in Sweden within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Sweden may issue EUR. 1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Sweden or in Austria, Finland, Iceland, Norway, Portugal or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR. 1 certificates are in the Community or in Sweden.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR. 1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR. 1 certificates issued previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

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

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

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

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ANNETTU JÄLKIKÄTEEN', 'UTGEFID EFTIRA', 'UTSTEDT SENERE', 'EMITIDO A POSTERIORI', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'KAKSOISKAPPALE', 'SAMRIT', 'SEGUNDA VIA'.

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR. 1 certificate.

8. It shall always be possible to replace one or more EUR. 1 certificates by one or more EUR. 1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

5. When an EUR. 1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR. 1 certificate relates,

— certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR. 1 certificates and the EUR. 1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR. 1 certificates shall be made out on the form a specimen of which is given in Annex V to

this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Sweden may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference of such approval. In addition, the EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by 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 goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:
   — an exact description of the goods,
   — the date of unloading and reloading of the goods and, where applicable, the names of the ships,
   — certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR. 1 certificates may be issued, not to submit to the customs office in the

exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 8 (5), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura semplificata', 'Vereenvoudigde procedure', 'απλουστευμένη διαδικασία', 'Yksinkertaistettu menettely', 'Einföldun afgreidslu', 'Forenklet prosedyre', 'Procedimento simplificado', 'Förenklad procedure'. The approved exporter shall if necessary indicate in box 13, 'Request for verification', of the EUR. 1 certificate the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR. 1 certificates are made;

(b) the conditions under which these applications and the EUR. 1 certificates used as the basis for the issue of other EUR 1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

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

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Sweden on customs formalities and the use of customs documents.

Article 14

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen in given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall be 210 × 148 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper

used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 grams per square metre.

4. The Member States of the Community and Sweden may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'Remarks' box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Sweden for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Sweden or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Sweden and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Sweden to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Sweden or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Sweden or to the Community in the state in which they were sent for exhibition;

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

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Sweden shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR. 2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Sweden.

3. The customs authorities of the Member States and of Sweden shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Sweden shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Sweden and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR. 1 certificates and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the customs authorities of the importing state shall return the EUR. 1 certificate or the form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR. 1 certificate or to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for not less than two years.

TITLE III

Final provisions

(Article 18

Deleted transitional provision.)

Article 19

The Community and Sweden shall each take the steps necessary to implement this Protocol.

Article 20

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

(Article 21

Deleted transitional provision.)

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Sweden are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate or a form EUR. 2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Sweden or one of the six other countries referred to in Article 2 of this Protocol are concerned.

However, by way of exception from this last provision concerning 'originating products', drawback of customs duty or benefit from an exemption of cus-

toms duty of whatever kind shall not be afforded to any originating product covered by the ECSC-Sweden Agreement and coming from Greece, whether these products are used in the manufacturing of products in the Community of Nine or in Sweden, for which a movement certificate EUR. 1 is issued or for which a form EUR. 2 is completed in the Community of Nine or in Sweden, or the products are re-exported in the same state from these territories with a movement certificate EUR. 1 issued in or a form EUR. 2 completed in the Community of Nine or in Sweden (1).

(2. Deleted transitional provision.)

3. In this and the following articles, the term 'customs duty' also means charges having equivalent effect to customs duty.

(Article 24

Deleted transitional provision.)

Article 25

(Paragraphs 1 to 4: deleted transitional provisions.)

5. Where, by virtue of Article 3 of the Additional Protocol to the ECSC-Sweden Agreement, a different tariff treatment is reserved for imports into Sweden from Greece or the Community of Nine, the special treatment reserved for Greece shall apply to all products originating in the Community accompanied by a movement certificate EUR. 1 issued in or a form EUR. 2 completed in Greece (2).

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Norway, Portugal and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Sweden applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Sweden and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of this Protocol.

(1) This subparagraph is valid until 31 December 1985.

(2) This paragraph is valid until 31 December 1985.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Sweden' shall also cover the territorial waters of the Member States of the Community or of Sweden respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Sweden or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. 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. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods 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 5 — Article 4 (f)

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

— which are registered or recorded in a Member State of the Community or in Sweden,

— which sail under the flag of a Member State of the Community or of Sweden,

— which are at least 50 % owned by nationals of Member States of the Community or of Sweden or by a company with its head office in one of those States, 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 board are nationals of the Member States of the Community or of Sweden, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Sweden,

— of which at least 75 % of the crew are nationals of the Member States of the Community or of Sweden.

Note 6 — Article 6

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

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 7 — Article 16 (1) and Article 22

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

Note 8 — Article 23

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

For the purposes of Article 23 (1), the expression used in the second subparagraph 'exemption of customs duty of whatever kind' shall also mean in the case of goods re-exported in the same state the application of the regimes applicable to free ports, customs warehouses or transit through Sweden or the Community en route for another destination and any regime where customs duty is only charged if the goods are retained for home use (1).

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate is issued or a form EUR. 2 is made out.

(1) This subparagraph is valid until 31 December 1985.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff 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 originating products when the following conditions are met
CCT heading No	Description		
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled, and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
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 derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
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 other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30 % of the value of the finished product	

(1) This rule does not apply where the use of maize of the 'Zea indurata' type or durum wheat is concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 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 (1) or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished products	
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45,2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
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 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
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)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of 'originating products' in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
ex 38.19	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: — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes: — Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar compositions — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans 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 finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of 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		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
40.05 *(cont'd)*	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		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and 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 finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings excepting 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 of 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
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 finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp

(1) These provisions do not apply where the products are obtained from products which have acquired the status of orginating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos 50.01 to 50.03
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 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

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		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 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of 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 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material is question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	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 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.05 (1)	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 or from coir yarn of heading No 57.07
59.06 (1)	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 or from coir yarn of heading No 57.07
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 (1)	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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacturing from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, excluding polishing discs or rings, other than of felt		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No 63.02

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.01	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.02	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp (1) (2)

(1) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
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 (1) (2)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.10	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished products (1)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
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 (1) (2)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (1) (2)
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 finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material		Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal
64.03	Footwear with outer soles of wood or of cork		Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal

(1) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(2) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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		Manufacture from textile fibres
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		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 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	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rearview mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of 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 of heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of headings Nos 73.07 to 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 of 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 of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron and steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of 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 of 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 of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product (1)
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 finished product (1)
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 finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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 finished product
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 finished product
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 finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product (1)
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 finished product (1)
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^2; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished products (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product
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 finished product
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 finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (No ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (2)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (3) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1988.

(3) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41 *(cont'd)*			— at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematograhic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products.
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, material and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing, or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 producuts, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products
— the value of undertermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
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 finished product
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 finished product
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 finished product
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 finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

ANNEX III

LIST B

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
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 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
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), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (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 finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) 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 finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 40.11	Retreaded tyres	Retreading of tyres
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
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 staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60 % of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 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 finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
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
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	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 similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product
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 and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought 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 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
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 or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or 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 unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.16	Imitation jewellery of base metal, excluding wrist-watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value of all non-originating products does not exceed 50 % of the value of the finished product
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in headings Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50 % of the value of the finished product
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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30 % of the value of the finished product
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 in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) The application of this rule must not result in the percentage of 3 % of the non-originating transistors laid down in List A for the same tariff heading being exceeded.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
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 substitues 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 finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products referred to in Article 1

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes 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, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 No A

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Date .....

Stamp

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). ..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); **Description of goods**

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ([1]):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

FORM EUR. 2 No

1 **Form used in preferential trade between (1) ..... and .....**

2 **Exporter** (Name, full address, country)

3 **Declaration by exporter**

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

4 **Consignee** (Name, full address, country)

5 **Place and date**

6 **Signature of exporter**

7 **Remarks** (2)

8 **Country of origin** (3)

9 **Country of destination** (4)

10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**

12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

Before completing this form read carefully the instructions on the other side.

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

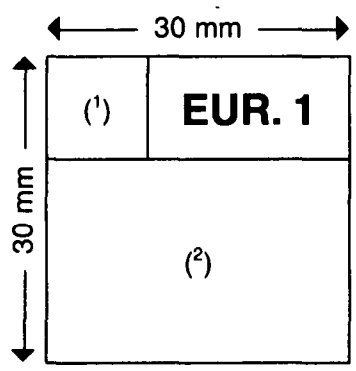
13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended).
....., ...19..... (Place and date)	....., ...19..... (Place and date)
Stamp	Stamp
..... (Signature)	..... (Signature)
	(1) Insert X in the appropriate box.

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.

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

COUNCIL REGULATION (EEC) No 3391/84

of 3 October 1984

concerning the conclusion of the Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas the rules of origin laid down in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter alled 'the Protocol') to the Agreement between the European Economic Community and the Swiss Confederation (1) as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it have been amended by a number of EEC-Switzerland Joint Committee Decisions;

Whereas there have been two exchanges of letters derogating from Article 1 of the Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations, except for EEC-Switzerland Joint Committee Decision No 2/82 (2);

Whereas it is appropriate to delete those provisions of the Protocol which are of transitional nature;

Whereas, by virtue of Article 28 of the Protocol, the Joint Committee can only amend part of the Protocol; whereas it is desirable to give the Joint Committee the power to amend any part of the Protocol,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Regulation.

Article 2

The President of the Council is hereby authorized to appoint the person empowered to sign the Agreement for the purpose of binding the Community.

Article 3

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Luxembourg, 3 October 1984.

For the Council

The President

P. BARRY

(1) OJ No L 300, 31. 12. 1972, p. 189.
(2) OJ No L 385, 31. 12. 1982, p. 68.

AGREEMENT

in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation

Letter No 1

Brussels, ...

Sir,

Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 18 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement, as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 18 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the
Council of the European Communities

Letter No 2

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today reading as follows:

'Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 18 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 18 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.'

I have the honour to inform you, subject to the parliamentary approval required in my country, that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

For the
Government of the Swiss Confederation

PROTOCOL 3

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:
   (a) products wholly obtained in the Community;
   (b) products obtained in the Community 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Switzerland;

2. products originating in Switzerland:
   (a) products wholly obtained in Switzerland;
   (b) products obtained in Switzerland 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Norway, Portugal, and Sweden and between Switzerland and the latter six countries, and also between each of those six countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any of those six countries or in the Community or in Switzerland have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Switzerland: those products referred to in Article 1 (2) which, after being exported from Switzerland have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any one of those six countries or in the Community or in Switzerland have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain cir-

cumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Switzerland or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Switzerland in the first place to lose their status of products originating in the Community or in Switzerland had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Switzerland respectively unless the value of the products worked or processed originating in the Community or in Switzerland represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Switzerland within the meaning of Article 1 (1) (a) and (2) (a):

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods 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.

'Sections', 'Chapters' and 'headings' shall mean the Sections, Chapters and headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the

status of originating product, whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Switzerland;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Switzerland shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods 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 Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

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

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Switzerland, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR. 2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products, and provided the value does not exceed 3 400 ECU per consignment.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Switzerland, benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 240 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 680 ECU.

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

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.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1981, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 30 June 1978. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of General Rule 3 of the 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 9

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a Member State or the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR. 1 certificate shall be issued by the customs authorities of Switzerland if the goods to be exported can be considered as products originating in Switzerland within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Switzeralnd may issue EUR. 1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Switzerland or in Austria, Finland, Iceland, Norway, Portugal or Sweden within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR. 1 certificates are in the Community or in Switzerland.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR. 1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR. 1 certificates issued previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

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

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

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

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ANNETTU JÄLKIKÄTEEN', 'UTGEFID EFTIRA', 'UTSTEDT SENERE', 'EMITIDO A POSTERIORI', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'KAKSOISKAPPALE', 'SAMRIT', 'SEGUNDA VIA'.

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR. 1 certificate.

8. It shall always be possible to replace one or more EUR. 1 certificates by one or more EUR. 1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

5. When an EUR. 1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR. 1 certificate relates,

— certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR. 1 certificates and the EUR. 1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR. 1 certificates shall be made out on the form a specimen of which is given in Annex V to

this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Switzerland may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference of such approval. In addition, the EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by 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 goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:

— an exact description of the goods,

— the date of unloading and reloading of the goods and, where applicable, the names of the ships,

— certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR. 1 certificates may be issued, not to submit to the customs office in the

exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 8 (5), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura semplificata', 'Vereenvoudigde procedure', 'απλουστευμένη διαδικασία', 'Yksinkertaistettu menettely', 'Einföldun afgreidslu', 'Forenklet prosedyre', 'Procedimento simplificado', 'Förenklad procedure'. The approved exporter shall if necessary indicate in box 13, 'Request for verification', of the EUR. 1 certificate the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR. 1 certificates are made;

(b) the conditions under which these applications and the EUR. 1 certificates used as the basis for the issue of other EUR 1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

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

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Switzerland on customs formalities and the use of customs documents.

Article 14

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen in given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall be 210 × 148 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper

used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 grams per square metre.

4. The Member States of the Community and Switzerland may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'Remarks' box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Switzerland for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Switzerland or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Switzerland and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Switzerland to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Switzerland or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Switzerland or to the Community in the state in which they were sent for exhibition;

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

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Switzerland shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR. 2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Switzerland.

3. The customs authorities of the Member States and of Switzerland shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Switzerland shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Switzerland and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR. 1 certificates and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the customs authorities of the importing state shall return the EUR. 1 certificate or the form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR. 1 certificate or to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for not less than two years.

TITLE III

Final provisions

(Article 18

Deleted transitional provision.)

Article 19

The Community and Switzerland shall each take the steps necessary to implement this Protocol.

Article 20

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

(Article 21

Deleted transitional provision.)

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Switzerland are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate or a form EUR. 2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Switzerland or one of the six other countries referred to in Article 2 of this Protocol are concerned.

However, by way of exception from this last provision concerning 'originating products', drawback of customs duty or benefit from an exemption of cus-

toms duty of whatever kind shall not be afforded to any originating product covered by the ECSC-Switzerland Agreement and coming from Greece, whether these products are used in the manufacturing of products in the Community of Nine or in Switzerland, for which a movement certificate EUR. 1 is issued or for which a form EUR. 2 is completed in the Community of Nine or in Switzerland, or the products are re-exported in the same state from these territories with a movement certificate EUR. 1 issued in or a form EUR. 2 completed in the Community of Nine or in Switzerland (1).

(2. Deleted transitional provision.)

3. In this and the following articles, the term 'customs duty' also means charges having equivalent effect to customs duty.

(Article 24

Deleted transitional provision.)

Article 25

(Paragraphs 1 to 4: deleted transitional provisions.)

5. Where, by virtue of Article 3 of the Additional Protocol to the ECSC-Switzerland Agreement, a different tariff treatment is reserved for imports into Switzerland from Greece or the Community of Nine, the special treatment reserved for Greece shall apply to all products originating in the Community accompanied by a movement certificate EUR. 1 issued in or a form EUR. 2 completed in Greece (2).

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Norway, Portugal and Sweden enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Switzerland applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Switzerland and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of this Protocol.

(1) This subparagraph is valid until 31 December 1985.

(2) This paragraph is valid until 31 December 1985.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Switzerland' shall also cover the territorial waters of the Member States of the Community or of Switzerland respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Switzerland or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. 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. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods 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 5 — Article 4 (f)

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

— which are registered or recorded in a Member State of the Community or in Switzerland;

— which sail under the flag of a Member State of the Community or of Switzerland;

— which are at least 50 % owned by nationals of Member States of the Community or of Switzerland or by a company with its head office in one of those States, 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 board are nationals of the Member States of the Community or of Switzerland, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Switzerland;

— of which at least 75 % of the crew are nationals of the Member States of the Community or of Switzerland.

Note 6 — Article 6

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

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 7 — Article 16 (1) and Article 22

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

Note 8 — Article 23

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

For the purposes of Article 23 (1), the expression used in the second subparagraph 'exemption of customs duty of whatever kind' shall also mean in the case of goods re-exported in the same state the application of the regimes applicable to free ports, customs warehouses or transit through Switzerland or the Community en route for another destination and any regime where customs duty is only charged if the goods are retained for home use (1).

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate is issued or a form EUR. 2 is made out.

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(1) This subparagraph is valid until 31 December 1985.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff 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 originating products when the following conditions are met
CCT heading No	Description		
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled, and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
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 derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
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 other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30 % of the value of the finished product	

(1) This rule does not apply where the use of maize of the 'Zea indurata' type or durum wheat is concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 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 (1) or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished products	
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45,2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
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 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
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)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of 'originating products' in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
ex 38.19	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: — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar compositions — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans 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 finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of 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 ad-		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
40.05 *(cont'd)*	dition of mineral oil), or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and 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 finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings excepting 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 of 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
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 finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp

(1) These provisions do not apply where the products are obtained from products which have acquired the status of orginating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos 50.01 to 50.03
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 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

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		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 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of 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 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material is question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	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 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.05 (1)	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 or from coir yarn of heading No 57.07
59.06 (1)	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 or from coir yarn of heading No 57.07
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 (1)	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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacturing from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, excluding polishing discs or rings, other than of felt		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No 63.02

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.01	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.02	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp (1) (2)

(1) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
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 (1) (2)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.10	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished products (1)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
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 (1) (2)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (1) (2)
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 finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or of cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(2) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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		Manufacture from textile fibres
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		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 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	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rearview mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of 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 of heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of headings Nos 73.07 to 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 of 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 of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron and steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of 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 of 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 of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product (1)
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 finished product (1)
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 finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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 finished product
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 finished product
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 finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product (1)
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 finished product (1)
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^2; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished products (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product
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 finished product
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 finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (No ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (2)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (3) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1988.

(3) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41 *(cont'd)*			— at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematograhic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products.
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, material and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing, or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 producuts, material and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products
— the value of undertermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
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 finished product
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 finished product
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 finished product
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 finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

ANNEX III

LIST B

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
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 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
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), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (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 finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) 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 finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 40.11	Retreaded tyres	Retreading of tyres
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
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 staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60 % of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 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 finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
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
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	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 similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product
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 and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought 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 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
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 or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or 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 unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.16	Imitation jewellery of base metal, excluding wrist-watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value of all non-originating products does not exceed 50 % of the value of the finished product
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in headings Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50 % of the value of the finished product
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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30 % of the value of the finished product
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 in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) The application of this rule must not result in the percentage of 3 % of the non-originating transistors laid down in List A for the same tariff heading being exceeded.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
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 substitues 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 finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products referred to in Article 1

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes 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, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

MOVEMENT CERTIFICATE

ANNEX V

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); **Description of goods**

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Date .....

Stamp

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents (1):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No

1 **Form used in preferential trade between (1) ..... and .....**

2 **Exporter** (Name, full address, country)

3 **Declaration by exporter**

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

4 **Consignee** (Name, full address, country)

5 **Place and date**

6 **Signature of exporter**

7 **Remarks** (2)

8 **Country of origin** (3)

9 **Country of destination** (4)

10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**

12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

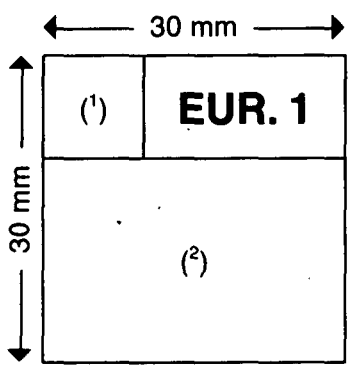
13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended).
....., ...19..... (Place and date)	....., ...19..... (Place and date)
Stamp	Stamp
..... (Signature)	..... (Signature)
	(1) Insert X in the appropriate box.

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.
(2) Such information as is necessary for the identification of the approved exporter.

COUNCIL REGULATION (EEC) No 3392/84

of 3 October 1984

concerning the conclusion of the Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Iceland

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas the rules of origin laid down in Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (hereinafter alled 'the Protocol') to the Agreement between the European Economic Community and the Republic of Iceland (1) as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it have been amended by a number of EEC-Iceland Joint Committee Decisions;

Whereas there have been two exchanges of letters derogating from Article 1 of the Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations, except for EEC-Iceland Joint Committee Decision No 2/82 (2);

Whereas it is appropriate to delete those provisions of the Protocol which are of transitional nature;

Whereas, by virtue of Article 28 of the Protocol, the Joint Committee can only amend part of the Protocol; whereas it is desirable to give the Joint Committee the power to amend any part of the Protocol,

HAS ADOPTED THIS REGULATION:

Article 1

The Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Iceland is hereby approved on behalf of the Community.

The text of the Agreement is attached to this Regulation.

Article 2

The President of the Council is hereby authorized to appoint the person empowered to sign the Agreement for the purpose of binding the Community.

Article 3

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities*.

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

Done at Luxembourg, 3 October 1984.

For the Council

The President

P. BARRY

(1) OJ No L 301, 31. 12. 1972, p. 2.
(2) OJ No L 385, 31. 12. 1982, p. 24.

AGREEMENT

in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Republic of Iceland

Letter No 1

Brussels, ...

Sir,

Protocol 3 to the Agreement between the European Economic Community and the Republic of Iceland signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 18 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement, as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 18 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.

Please accept, Sir, the assurance of my highest consideration.

On behalf of the
Council of the European Communities

Letter No 2

Brussels, ...

Sir,

I have the honour to acknowledge receipt of your letter of today reading as follows:

'Protocol 3 to the Agreement between the European Economic Community and the Republic of Iceland signed on 22 July 1972 has been amended by Joint Committee Decisions Nos 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82, 2/82 and 1/83, and there have been two exchanges of letters of 14 June 1977 and 18 March 1981 derogating from the terms of Article 1 of the Protocol.

In addition, Articles 18, 21 and 24 and Article 25 (1) to (4) being transitional provisions are no longer of any validity as from 1 January 1985.

It should also be borne in mind that the last subparagraph of Article 23 (1), Article 25 (5) and the second subparagraph of Explanatory Note 8 are only valid until 31 December 1985.

Furthermore, Article 28 which limits the powers of the Joint Committee to make alterations only to the provisions of Title I, Article 5 (3), Title II, Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI of the Protocol is no longer necessary.

In order to clarify the situation and to introduce amendments to the Protocol which the Joint Committee is unable to make and to consolidate all the existing provisions into one single text, with the exception for technical reasons of presentation of Joint Committee Decision No 2/82, I propose that it be agreed that the text of Protocol 3 annexed to this Agreement shall replace the earlier text of Protocol 3 annexed to the Agreement as modified by Joint Committee Decisions 1/77, 1/78, 1/80, 2/80, 3/80, 1/81, 2/81, 3/81, 4/81, 1/82 and 1/83 and the exchanges of letters of 14 June 1977 and 18 March 1981, all these being superseded by the annexed text and no longer being valid legal instruments.

I propose that this Agreement enter into force on 1 January 1985.

I should be grateful if you would confirm the agreement of your Government to this proposal.'

I have the honour to inform you that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

For the
Government of the Republic of Iceland

PROTOCOL 3

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:

   (a) products wholly obtained in the Community;

   (b) products obtained in the Community 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Iceland;

2. products originating in Iceland:

   (a) products wholly obtained in Iceland;

   (b) products obtained in Iceland 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 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Austria, Finland, Norway, Portugal, Sweden and Switzerland and between Iceland, and the latter six countries, and also between each of those six countries themselves is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any of those six countries or in the Community or in Iceland have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, 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 percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Iceland: those products referred to in Article 1 (2) which, after being exported from Iceland have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that:

   (a) only products originating in any one of those six countries or in the Community or in Iceland have been used in the course of the working or processing;

   (b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain cir-

cumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Iceland or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Iceland in the first place to lose their status of products originating in the Community or in Iceland had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Iceland respectively unless the value of the products worked or processed originating in the Community or in Iceland represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Iceland within the meaning of Article 1 (1) (a) and (2) (a):

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods 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.

'Sections', 'Chapters' and 'headings' shall mean the Sections, Chapters and headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the

status of originating product, whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Iceland;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Iceland shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods 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 Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

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

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Iceland, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR. 2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products, and provided the value does not exceed 3 400 ECU per consignment.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Iceland, benefit from the Agreement without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 240 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 680 ECU.

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

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.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1981, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 30 June 1978. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of General Rule 3 of the 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 9

1. An EUR. 1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the customs authorities of a Member State or the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR. 1 certificate shall be issued by the customs authorities of Iceland if the goods to be exported can be considered as products originating in Iceland within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Iceland may issue EUR. 1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Iceland or in Austria, Finland, Norway, Portugal, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR. 1 certificates are in the Community or in Iceland.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR. 1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR. 1 certificates issued previously.

4. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

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

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

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

EUR. 1 certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI, 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'ANNETTU JÄLKIKÄTEEN', 'UTGEFID EFTIRA', 'UTSTEDT SENERE', 'EMITIDO A POSTERIORI', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'KAKSOISKAPPALE', 'SAMRIT', 'SEGUNDA VIA'.

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR. 1 certificate.

8. It shall always be possible to replace one or more EUR. 1 certificates by one or more EUR. 1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

5. When an EUR. 1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR. 1 certificate relates,

— certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

6. Applications for EUR. 1 certificates and the EUR. 1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR. 1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR. 1 certificates shall be made out on the form a specimen of which is given in Annex V to

this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR. 1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR. 1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Iceland may reserve the right to print the EUR. 1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR. 1 certificate must include a reference of such approval. In addition, the EUR. 1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

Article 12

1. An EUR. 1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by 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 goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR. 1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR. 1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

(b) a certificate issued by the customs authorities of the transit country containing:
   — an exact description of the goods,
   — the date of unloading and reloading of the goods and, where applicable, the names of the ships,
   — certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR. 1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR. 1 certificates may be

issued, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 8 (5), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedura semplificata', 'Vereenvoudigde procedure', 'απλουστευμένη διαδικασία', 'Yksinkertaistettu menettely', 'Einföldun afgreidslu', 'Forenklet prosedyre', 'Procedimento simplificado', 'Förenklad procedure'. The approved exporter shall if necessary indicate in box 13, 'Request for verification', of the EUR. 1 certificate the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR. 1 certificates are made;

(b) the conditions under which these applications and the EUR. 1 certificates used as the basis for the issue of other EUR 1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

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

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Iceland on customs formalities and the use of customs documents.

Article 14

1. Form EUR. 2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen in given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR. 2 shall be completed for each consignment.

3. Form EUR. 2 shall be 210 × 148 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper

used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 grams per square metre.

4. The Member States of the Community and Iceland may reserve the right to print form EUR. 2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the 'Remarks' box on form EUR. 2.

6. An exporter who has completed a form EUR. 2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Iceland for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Iceland or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Iceland and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Iceland to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Iceland or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Iceland or to the Community in the state in which they were sent for exhibition;

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

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Iceland shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR. 2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Iceland.

3. The customs authorities of the Member States and of Iceland shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Iceland shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Iceland and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR. 1 certificates and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1, the customs authorities of the importing state shall return the EUR. 1 certificate or the form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR. 1 certificate or to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR. 1 certificate or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for not less than two years.

TITLE III

Final provisions

(Article 18

Deleted transitional provision.)

Article 19

The Community and Iceland shall each take the steps necessary to implement this Protocol.

Article 20

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

(Article 21

Deleted transitional provision.)

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Iceland are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR. 1 certificate or a form EUR. 2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Iceland or one of the six other countries referred to in Article 2 of this Protocol are concerned.

However, by way of exception from this last provision concerning 'originating products', drawback of customs duty or benefit from an exemption of cus-

toms duty of whatever kind shall not be afforded to any originating product covered by the ECSC-Iceland Agreement and coming from Greece, whether these products are used in the manufacturing of products in the Community of Nine or in Iceland, for which a movement certificate EUR. 1 is issued or for which a form EUR. 2 is completed in the Community of Nine or in Iceland, or the products are re-exported in the same state from these territories with a movement certificate EUR. 1 issued in or a form EUR. 2 completed in the Community of Nine or in Iceland (1).

(2. Deleted transitional provision.)

3. In this and the following articles, the term 'customs duty' also means charges having equivalent effect to customs duty.

(Article 24

Deleted transitional provision.)

Article 25

(Paragraphs 1 to 4: deleted transitional provisions.)

5. Where, by virtue of Article 3 of the Additional Protocol to the ECSC-Iceland Agreement, a different tariff treatment is reserved for imports into Iceland from Greece or the Community of Nine, the special treatment reserved for Greece shall apply to all products originating in the Community accompanied by a movement certificate EUR. 1 issued in or a form EUR. 2 completed in Greece (2).

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Norway, Portugal, Sweden and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Iceland applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Iceland and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of this Protocol.

(1) This subparagraph is valid until 31 December 1985.
(2) This paragraph is valid until 31 December 1985.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Iceland' shall also cover the territorial waters of the Member States of the Community or of Iceland respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Iceland or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 2 and 5

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. 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. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods 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 5 — Article 4 (f)

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

— which are registered or recorded in a Member State of the Community or in Iceland,

— which sail under the flag of a Member State of the Community or of Iceland,

— which are at least 50 % owned by nationals of Member States of the Community or of Iceland or by a company with its head office in one of those States, 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 board are nationals of the Member States of the Community or of Iceland, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Iceland,

— of which at least 75 % of the crew are nationals of the Member States of the Community or of Iceland.

Note 6 — Article 6

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

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 7 — Article 16 (1) and Article 22

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

Note 8 — Article 23

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

For the purposes of Article 23 (1), the expression used in the second subparagraph 'exemption of customs duty of whatever kind' shall also mean in the case of goods re-exported in the same state the application of the regimes applicable to free ports, customs warehouses or transit through Iceland or the Community en route for another destination and any regime where customs duty is only charged if the goods are retained for home use (1).

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate is issued or a form EUR. 2 is made out.

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(1) This subparagraph is valid until 31 December 1985.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff 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 originating products when the following conditions are met
CCT heading No	Description		
ex 03.02	Livers, and roes of fish	Manufacture from products of Chapter 3	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from products of Chapter 3	
ex 16.04	Prepared or preserved fish, including caviar and caviar substitutes, excluding salmonidae, sardines, tunny, bonits, mackerel and anchovies	Manufacture from products of Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled, and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30 % of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
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 derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	
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 other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30 % of the value of the finished product	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 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 (2) or in which the value of products of Chapter 17 used exceeds 30 % of the value of the finished products	
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45,2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) This rule does not apply where the use of maize of the 'Zea indurata' type or durum wheat is concerned.

(2) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
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 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Prepared enzymes not elsewhere specified or included		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
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)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of 'originating products' in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
ex 38.19	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: — Fusel oil and dippel's oil; — Naphthenic acids and their water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble salts; esters of sulphonaphthenic acids;		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar compositions — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06 with the exception of fans 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 finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic		Manufacture in which the value of the products used, except that of natural rubber, does not exceed 50 % of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
40.05 *(cont'd)*	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		
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of headings Nos 41.02 to 41.06 (other than skin leather of crossed Indian sheep and 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 finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings excepting 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 of 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
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 finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp

(1) These provisions do not apply where the products are obtained from products which have acquired the status of orginating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of headings Nos 50.01 to 50.03
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products of headings Nos 53.02 to 53.05 or from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 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

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		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 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of headings Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in the list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (2)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, or from other raw textile bast fibres of heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of 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 (1)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (1)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (1)	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 materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material is question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped; falling within headings Nos ex 51.01 and ex 58.07,

— 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or chrocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	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 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.05 (1)	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 or from coir yarn of heading No 57.07
59.06 (1)	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 or from coir yarn of heading No 57.07
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 (1)	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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 back-cloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacturing from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, excluding polishing discs or rings, other than of felt		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex 59.17	Polishing discs or rings, other than of felt		Manufacture from yarn or from waste fabrics or rags of heading No 63.02

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03 from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

— to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07,

— to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.01	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.02	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste or from chemical products or textile pulp (1) (2)

(1) Trimmings and accessories (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
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 (1) (2)
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
ex 61.10	Fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40 % of the value of the finished product (1) (2)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished products (1)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
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 (1) (2)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (1) (2)
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 finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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 assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or of cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(2) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
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		Manufacture from textile fibres
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		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 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	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rearview mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of 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 of heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of headings Nos 73.07 to 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 of 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 of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron and steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of 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 of 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 of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product (1)
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 finished product (1)
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 finished product (1)
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
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 finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
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 finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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 finished product
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 finished product
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 finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product (1)
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 finished product (1)
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^2; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished products (1)
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 finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
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 finished product
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 finished product
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 finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product
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 finished product
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^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
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 finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (No ex 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (2)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (3) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that:

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1988.

(3) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,
— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41 *(cont'd)*			— at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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 materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematograhic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of headings Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products.
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, material and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles		Working, processing, or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) 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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
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 materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 producuts, material and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products
— the value of undertermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapte 92	Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
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 finished product
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 finished product
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 finished product
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 finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

ANNEX III

LIST B

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	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, of a thickness exceeding 25 cm
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 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
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), essential oils, resinoids and terpenic by-products (ex 33.01), prepared enzymes not elsewhere specified or included (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 finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) 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 finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 40.11	Retreaded tyres	Retreading of tyres
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within headings Nos 41.06 and 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
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 staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60 % of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 ex 54.05 ex 55.07 ex 55.08 ex 55.09 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 finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
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
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	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 similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50 % of the value of the finished product
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 and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought 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 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
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 or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or 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 unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.16	Imitation jewellery of base metal, excluding wrist-watch bracelets	Manufacture from base metal products, not plated or coated with precious metal, provided that the total value of all non-originating products does not exceed 50 % of the value of the finished product
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in headings Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50 % of the value of the finished product
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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50 % of the value of the finished product
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 finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
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
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30 % of the value of the finished product
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 in which the value of the products used does not exceed 40 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:

— the value of imported products,

— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting 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 materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, 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 products, materials and parts, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

(2) The application of this rule must not result in the percentage of 3 % of the non-originating transistors laid down in List A for the same tariff heading being exceeded.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the finished product (1)
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 substitues 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 finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products referred to in Article 1

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — Acyclic — Cyclanes and cyclenes, excluding azulenes — Benzene, toluene, xylenes 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, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

MOVEMENT CERTIFICATE

ANNEX V

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods

9. Gross weight (kg) or other measure (litres, m³, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Stamp

Date .....

.....

(Signature)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 **No A**

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers; Number and kind of packages (1); **Description of goods**

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents (1):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No	1 **Form used in preferential trade between (1) ..... and .....**
2 **Exporter** (Name, full address, country)	3 **Declaration by exporter** I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.
4 **Consignee** (Name, full address, country)	5 **Place and date** 6 **Signature of exporter**
7 **Remarks** (2)	8 **Country of origin** (3) / 9 **Country of destination** (4) 10 **Gross weight (kg)**
11 **Marks; Numbers of consignment; Description of goods**	12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

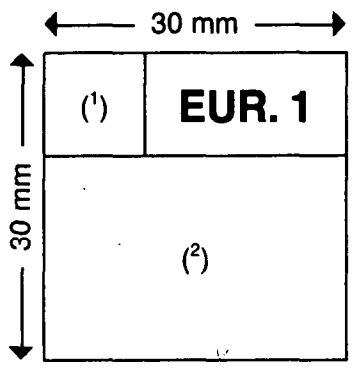
13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended).
....., ...19..... (Place and date)	....., ...19..... (Place and date)
Stamp	Stamp
..... (Signature)	..... (Signature)
	(1) Insert X in the appropriate box.

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.

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

COMMUNITY LAW

Offprint from the Seventeenth General Report on the Activities of the European Communities (1983)

This publication is an extract from the Seventeenth General Report on the Activities of the European Communities (1983).

The text has in no way been modified: references to 'this Report' should therefore be construed as references to the Seventeenth General Report. Nor has the text been brought up to date since that Report was published.

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