



Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
CANADA





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PREFACE

This handbook is a part of a series of publications aimed at helping exporters, producers and government officials to utilize the trade opportunities available under the various Generalized System of Preferences (GSP) schemes. The series comprises the following publications:

Publications in the Generalized System of Preferences series

- Handbook on the Scheme of Australia
(UNCTAD/ITCD/TSB/Misc.56)
- Handbook on the Scheme of the Bulgaria
(UNCTAD/ITCD/TSB/Misc.67)
- Handbook on the Scheme of Canada
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- Handbook on the Scheme of the United States of America
(UNCTAD/ITCD/TSB/Misc.58/Rev.2)
- List of GSP Beneficiaries
(UNCTAD/ITCD/TSB/Misc.62/Rev.3)
- AGOA: A Preliminary Assessment
(UNCTAD/ITCD/TSB/2003/1)
- Quantifying the Benefits Obtained by Developing Countries from the GSP
(UNCTAD/ITCD/TSB/Misc.52)
- Trade Preferences for LDCs: An Early Assessment of Benefits and Possible Improvement
(UNCTAD/ITCD/TSB/2003/8)

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NOTES

This handbook has been prepared by the UNCTAD secretariat based on the information below:

- Customs Tariff, 1 January 2011
- Memorandum D11-4-28, Haiti Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff and the Least Developed Country Tariff, 13 April 2010
- Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff, 19 December 2008
- Memorandum D11-4-2, Proof of Origin, 16 March 2006
- Memorandum D10-15-13, Handicrafts, 1 May 1998
- Memorandum D11-4-5, Rules of Origin Respecting Caribcan,* 17 February 2005
- Memorandum D11-4-25, Customs Duty Payable on Woollen Fabrics Originating in Commonwealth Countries, 9 February 2010
- Memorandum D11-4-10, China Direct Shipment Condition Exemption Order, 19 April 2005
- Memorandum D11-4-9, Mexico Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff (GPT), 15 April 2005
- Memorandum D11-3-1, In brief. Marking of Imported Goods, 28 January 2011

These documents are available on the Canada Border Services Agency website, <http://cbsa.gc.ca>. To obtain them, click on Commercial sector under By Audience on the left, and click Customs Tariffs under Importers. The screen Customs Tariff appears, and the entries to the Customs Tariff and Customs D Memoranda are found on the right.

This handbook provides a general explanation of Canada's scheme to allow officials and users responsible or involved in GSP issues to gain a better understanding of the scheme.

It is meant to serve as general guide to the Canadian GSP and not intended to provide legal advice. For further inquiries, please contact:

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* Caribcan – Caribbean-Canada Trade Agreement

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CHECKLIST: HOW TO BENEFIT FROM THE CANADIAN GSP

Step 1: Establish the product's tariff classification

Establish the correct tariff classification by identifying the tariff item number based on the Harmonized-System (HS) of the product intended for export to Canada. To do so, check the exact tariff classification and product description in the Customs Tariff.

Step 2: Check the product coverage

Find out whether your product is eligible for preference under the Canadian GSP scheme. To do so, consult annex V.

Step 3: Assess the preferential margin

If your product is eligible for preferential treatment under the Canadian GSP, you should assess the preferential margin to determine the price you can offer your buyer or importer.

Step 4: Comply with origin criteria

Make sure that your product complies with the rules of origin for the Canadian GSP.

Step 5: Check consignment conditions

Make sure that the consignment conditions specified are met.

Step 6: Prepare documentary evidence

The Canadian GSP requires one of the following papers as documentary evidence.

- Certificate of Origin Form A
- Exporter's Statement of Origin
- Form B255 Textiles and Apparel Goods Originating in a Least Developed Country

Step 7: If you have questions

For questions relating to tariff classification, duties, origin requirements, customs and administrative procedures, contact the Canada Border Services Agency.

EXPLANATORY NOTES ON THE GSP SCHEME OF CANADA

1. Introduction

Canadian legislation implementing a system of tariff preferences in favour of developing countries was brought into effect on 1 July 1974 as part of a concerted international effort by industrialized countries to help developing countries expand their exports and thereby increase their foreign exchange earnings. Consequently, Canada's General Preferential Tariff (GPT) – Canada's designation for the GSP scheme – came into force, and it has been extended several times. Most recently, it was extended until 30 June 2014.¹

The GPT rates and coverage were modified several times. The first modification was undertaken in 1995 to take into account the effect of erosion on the margin of preference resulting from the tariff reductions under the Uruguay Round of Multilateral Trade Negotiations. This action led to an expansion of product coverage and lower GPT rates of duty. Also, Canada expanded product coverage and eased the origin requirements for least developed countries (LDCs). Least Developed Country Tariff (LDCT) is the designation for LDC tariff rates under the Canadian GSP scheme.

The issue of treatment for LDCs is discussed in chapter 5 of this handbook. It should be noted that all countries entitled to LDCT treatment are also GPT beneficiaries.

2. Product Coverage, Preferential Tariff Rates and Beneficiary Countries

Canada grants tariff preferences for selected agricultural and industrial products of export interest to developing countries. Some products, such as certain textiles and apparel, footwear, chemical products, plastic and allied industries, specialty steels and electron tubes, are excluded from GPT. For LDCs, with the exception of dairy, poultry and egg products, Canada provides LDCT to all imports from these countries. The GPT rates range from duty-free to reductions in the most-favoured-nation rate, while the LDCT rates are duty-free. Information on product coverage and tariff reduction under the Canadian GSP is found in annex V.

Beneficiary countries of the Canadian GSP are listed in annex I. Since the publication of the previous handbook in December 2001, the following changes have been made with regard to beneficiary countries.

- Effective 30 May 2002, Senegal was designated as an LDCT beneficiary country.
- Effective 24 July 2003, Mongolia was designated as a GPT beneficiary country.
- Effective 1 May 2004, Canada withdrew entitlement to GPT from Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, the Slovak Republic and Slovenia, owing to their accession to the European Union.

3. Rules of Origin

In order to be eligible for GPT and LDCT rates, products from beneficiary countries must meet the Canadian GSP rules of origin. Also, proof of origin of the goods must be supported by the prescribed documentary evidence. General requirements for the rules of origin are explained below. Examples of origin determination are also discussed. The official source of the information on the Canadian GSP rules of origin is Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff, 19 December 2008, which is appended as annex IV.

3.1 Wholly obtained goods

The following goods shall be deemed to be a bona fide product of a beneficiary country and to have originated in the beneficiary country:

- (a) Mineral products extracted from the soil or seabed of the country;
- (b) Vegetable products harvested in the country;

- (c) Live animals born and raised in the country;
- (d) Products obtained in the country from live animals;
- (e) Products obtained by hunting or fishing in the country;
- (f) Products of sea fishing and other marine products taken from the sea by vessels of the country;
- (g) Products made on board factory ships of the country exclusively from products referred to in paragraph (f);
- (h) Waste and scrap resulting from manufacturing operations of the country;
- (i) Used articles of the country imported into Canada for use only for the recovery of raw materials;
- (j) Goods produced in the country exclusively from the products referred to in paragraphs (a) to (h)

3.2. Goods with import content

Products manufactured in a beneficiary country are deemed to be originating if the value of the import content is not more than 40 per cent for GPT and not more than 60 per cent for LDCT, of the ex-factory price of the goods as packed for shipment to Canada. In other words, originating contents need to be equal or greater than 60 per cent for GPT and equal or greater than 40 per cent for LDCT, in order to benefit from GPT and LDCT market access. The value of import content is defined as their customs value at the time of importation into the preference-receiving country or, in the case of inputs of undetermined origin, the earliest ascertainable price paid for them in that country. The ex-factory price is the total value of: (a) materials, (b) parts, (c) factory overhead, (d) labour, (e) any other reasonable cost incurred during the normal manufacturing process (e.g. duties and taxes paid on materials imported into a beneficiary country and not refunded when the goods were exported) and (f) a reasonable profit. Any costs incurred subsequent to the goods leaving the factory, such as freight, loading and temporary storage, are not included in the ex-factory price calculation.

3.3. Global cumulation and donor country content

All GPT beneficiary countries are regarded as one single area. Therefore, to calculate GPT originating content, all value-added and manufacturing processes performed in the GPT area may be cumulated as the originating content. Also, any Canadian originating content can be regarded as GPT content. Any parts, materials or inputs used in the production of the goods that have entered the commerce of any country other than a GPT beneficiary country or Canada lose their GPT originating status.

Likewise, all LDCT beneficiary countries are regarded as one single area. Therefore, to calculate LDCT originating content, all value-added and manufacturing processes performed in the area may be cumulated as LDCT content. Also, up to 20 per cent of the ex-factory price of beneficiary country content other than an LDC can be cumulated as LDCT originating content. Furthermore, packing required for the transportation of the goods concerned can be counted as originating content. Packing in which the goods are ordinarily sold for consumption in the LDC concerned is excluded. It should be noted that any parts, materials or inputs used in the production of the goods that have entered the commerce of any country other than an LDCT beneficiary country or Canada lose their LDCT status.

Examples for calculating the percentage of import content under global cumulation and the donor country content rule

- a) Radio sets manufactured in the Philippines with an ex-factory price per unit of Can\$100 contains the following components:
 - (i) Integrated circuits and diodes made in Japan, value per radio set Can\$45;
 - (ii) Speakers made in Hong Kong (China), value per radio Can\$15;
 - (iii) Philippine originating component Can\$40.

The import content in this case amount to Can\$45 (integrated circuits and diodes), accounting for 45 per cent of the ex-factory price, whereas under global cumulation the speakers made in Hong Kong are considered to be GPT content. The radio sets, however, do not qualify as GPT originating products,

because the value of the import content exceeds 40 per cent of the ex-factory price. If the integrated circuits and diodes had been made in Canada or in other GPT beneficiary countries, they could have been counted as donor- or GPT beneficiary-country content, and the radio sets would qualify as GPT originating products.

- (b) Radio sets manufactured in Bangladesh with an ex-factory price per unit of Can\$100 contain the following components.
- (i) Integrated circuits and diodes made in Japan, value per radio set Can\$55;
 - (ii) Speakers made in India, value per radio set Can\$20;
 - (iii) Bangladesh originating component Can\$25.

Bangladesh is an LDCT beneficiary country, and therefore, non-originating content should not be greater than 60 per cent of ex-factory price. GPT beneficiary content can be cumulated up to 20 per cent of the price of the Radio set, i.e., Can\$20. Thus, the price of the speakers made in India can be cumulated in the Bangladesh content. Consequently, non-originating contents in this case are integrated circuits and diodes made in Japan, that is, Can\$55; accounting for 55 per cent of the ex-factory price of the radio set. Therefore, the radio sets qualify as LDCT originating products.

3.4. Unit of qualification

For the purpose of determining the origin of goods, each article in a shipment shall be considered separately, except where a tariff item specifies that a group, set or assembly shall be considered to be one article. Furthermore, tools, parts and accessories imported with an article that constitute the standard equipment customarily included in the sale of articles of that kind, and the price of which is included in that of the article and for which no separate charge is made, shall be considered as forming a whole with the article. An unassembled article that is imported in more than one shipment because it is not feasible for transport, or production reasons to import it in one shipment shall be considered to be one article.

3.5. Direct consignment

The goods for which preferential treatment is claimed must be shipped directly from the preference-receiving country of origin to a Canadian consignee in Canada.

Goods imported into Canada from a beneficiary country but passing in transit through the territory of an intermediate country will lose their GPT or LDCT eligibility unless the following conditions are met:

- (a) They remain under customs transit control in the intermediate country;
- (b) They do not undergo any operations in the intermediate country other than unloading, reloading, splitting up of loads or operations required to keep the goods in good condition;
- (c) They do not enter into the trade or consumption in the intermediate country;
- (d) They do not remain in temporary storage in the intermediate country for a period exceeding six months.

Some exceptions exist where goods may be entitled to alternative shipping requirements. These include Mexican goods transhipped through a port of the United States of America adjacent to the Mexico-United States border, Chinese goods transhipped through Hong Kong (China), and Haitian goods transhipped from a port in the Dominican Republic.² In all these cases, a through bill of lading to a consignee in Canada is required. The information on these exceptions is contained in Memorandum D11-4-9, Mexico Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff, 15 April 2005; Memorandum D11-4-10, China Direct Shipment Condition Exemption Order, 19 April 2005 and Memorandum D11-4-28, Haiti Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff and the Least Developed Country Tariff, 13 April 2010.

3.6. Documentary evidence on proof of origin

The goods for which GPT or LDCT is claimed shall be invoiced separately from other goods, and they must be accompanied by a GSP Certificate of Origin Form A or an Exporter's Statement of Origin as documentary evidence on proof of origin. To claim LDCT status for textiles and clothing (HS Chapters 50–63), however, a different form (Form B255 Textiles and Apparel Goods Originating in a Least Developed Country) must be submitted.

Canada does not require the GSP Certificate of Origin Form A to be stamped and signed by an authority designated by the beneficiary country. Therefore, Certificate of Origin Form A does not have to be an original and field No. 11 in the certificate may be left blank. Certificate of Origin Form A or the Exporter's Statement of Origin must be signed by the exporter in the beneficiary country from which the goods were consigned to Canada. It must contain a full description of the goods and the marks and numbers of the package, and must be cross-referenced to the customs invoice.

A consignee in Canada must be identified in field No. 2 of Certificate of Origin Form A to ensure that the exporter in the beneficiary country has certified the origin of the goods according to Canadian rules of origin. The consignee is the person or company – the importer, agent, or other party in Canada – to which goods are shipped under a through bill of lading and is so named in the bill. The only exception to this condition may be considered when the goods are wholly obtained in the beneficiary country in question, in which case no consignee is required.

Form A or the Exporter's Statement is not required for GPT-eligible goods imported in a traveller's luggage or consigned from an individual in the beneficiary country to an individual in Canada and declared at the time of importation as/and not intended for resale.

In most cases, exporters should find the Exporter's Statement of Origin easier to complete and provide than the alternate Form A. The detailed instructions on the documentary evidence on proof of origin are found in Memorandum D11-4-4 contained in annex IV.

3.7. Marking

Certain goods of the six product categories listed below must be marked with the country of origin in accordance with the Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA³ Countries) Regulations. These categories include the following:

- Goods for personal or household use;
- Hardware;
- Novelties and sporting goods;
- Paper products;
- Apparel;
- Horticultural products.

Further information on marking requirements and the goods concerned is set out in Memorandum D11-3-1: Marking of Imported Goods, of 28 January 2011, contained in annex VI.

4. Handicraft Products

4.1. General

Canada grants duty-free entry for handicraft products classified under Tariff Item No. 9987.00.00 of the Canadian Customs Tariff. Detailed information on duty-free handicraft products is set out in Memorandum D10-15-13, Handicrafts, 1 May 1998, contained in annex VII. This treatment is granted provided that the products concerned meet the following conditions:

- (a) They qualify for GPT treatment;
- (b) They are listed in the schedule of handicraft goods;
- (c) They meet the definition laid down for that purpose;
- (d) They are covered by special documentary evidence.

Handicraft goods are defined as follows:

- (a) Originate in a country entitled to the benefits of the GPT;
- (b) Bear shapes or decorations that are traditionally used by indigenous people or represent any national, territorial or religious symbols of the geographical region where produced;
- (c) Acquired their essential characteristics by the handiwork of individual craftsmen using tools held by hand or tools not powered by machines other than those powered by hand or foot;
- (d) Are non-utilitarian and not copies or imitations of handicraft goods of any country other than the country in which they originate, and are not produced in large quantities by sophisticated tools or by moulding.

The following are the definitions of the terms used to characterize handicraft goods

- (a) traditional characteristics – any shape or decoration that has been used widely or habitually by the indigenous people of the geographical region where produced, or that represents any accepted national, territorial, or religious symbol of the country of manufacture, such as, the maple leaf or beaver in Canada's case;
- (b) artistic characteristics – any shape or decoration developed from a traditional shape or design, but carried out in a contemporary idiom;
- (c) geographical region – the country of manufacture being a country entitled to the benefits of the General Preferential Tariff, or a specific region of that country;
- (d) non-utilitarian – goods that may have a function or a purpose but are obtained or valued for their artistic, religious, or cultural features;
- (e) traditional manual skills – skills handed down from generation to generation, such as: appliqué work, knitting, beating, knotting, branding, moulding, carving, needlework, chasing, netting, crocheting, painting, cutting, plaiting, drawing, printing, dyeing, punching, embossing, quilting, embroidering, rubbing, enamelling, scraping or scratching, engraving, studding, etching, tating, filigreeing, tooling, hammering, twisting, inlaying, weaving or joining.

Under tariff item No. 9987.00.00 of the Canada Border Services Agency, handicrafts include the following products:

- (a) Puppets, musical instruments (other than guitars, viols, harpsichords or copies of antique instruments), gourds and calabashes, incense burners, retablos, fans, screens, lacquerware, hand-carved picture frames, hand-carved figurines of animals, and religious symbols and statuettes, composed wholly or in chief part by value of wood, if not more than their primary shape is attained by mechanically powered tools or machines;
 - (b) Ornaments, mirrors and figurines, composed wholly or in chief part by value of bread dough;
 - (c) Hookahs, nargiles, candelabra and incense burners, composed wholly or in chief part by value of clay;
 - (d) Figurines, fans, hats, musical instruments, toys, sitkas, greeting cards and wall hangings, composed wholly or in chief part by weight of vegetable fibres or vegetable materials other than linen, cotton or corn husks;
 - (e) Figurines, masks, baskets and artistic cut-outs, composed wholly or in chief part by value of paper or papier maché;
 - (f) Puppets, bellows, pouffes, bottle cases, wine or water bottles and jugs, composed wholly or in chief part by value of hide or of leather that has not been finished beyond tanning other than by individual craftsmen;
-

- (g) Figurines, costume jewellery, beads, belts, hair pins, buttons, lamp bases and key holders, composed wholly or in chief part by value of coconut shell;
- (h) Musical instruments, chimes, combs, fans, costume jewellery, beads, belts, hair pins, wall and table decorations, buttons, lamp bases, and key holders, composed wholly or in chief part by value of mother of pearl, horn, shell including tortoiseshell, or coral;
- (i) Hookahs, nargiles, musical instruments, bells, gongs, incense burners, masks, adzes, mattocks, finger and keyhole plates, door handles and locks, hinges and latches, samovars, kukris and machetes, composed wholly or in chief part by value of base metals, if not more than their primary shape is attained by mechanically powered tools or machines;
- (j) Bracelets, nargiles and hookahs, composed wholly or in chief part by value of glass;
- (k) Fabrics decorated with crewel embroidery, hand-woven semi-finished wall hangings on back strap looms, reverse hand-sewn appliqué wall hangings, and dhurries, composed wholly or in chief part by weight of wool or cotton;
- (l) Lanterns, composed wholly or in chief part by value of stone.

The following articles or products are not accepted as handicrafts under the following conditions:

- (a) They are plain utilitarian goods with no particular artistic or decorative features (qualifying goods may have practical uses but are desired for their artistic characteristics);
- (b) They copy or imitate, or attempt to copy or imitate, traditional, decorative, artistic, or indigenous products of any country other than the country of manufacture;
- (c) Their essential characteristics are identical (in terms of size, design, method of production) to each other and if it is evident that their quality was closely controlled;
- (d) There is evidence that an original handicraft product was used as a "model" and reproduced in large quantities partly by hand and partly by sophisticated tools or by moulding;
- (e) They are produced by individual craftsmen who acquired their skills by formal training or working under close supervision.

The use of tools in the manufacture of handicraft products is admitted as long as the tools are held in the hand, or are not powered by machine other than those powered by hand or foot power. Products made from wood or from certain base metals as listed in the schedule are accepted as handmade if not more than their primary shape is attained by mechanically powered tools or machines. In the case of leather products listed in the schedule, the leather cannot be finished beyond tanning other than by individual craftsmen.

4.2. Documentary evidence of handicraft goods

A claim for duty-free entry of handicraft products must be supported by a special Certificate of Handicraft Goods. The Certificate of Handicraft Goods does not exist as an already printed form, and it has to be produced in duplicate in the form set out below and has to contain the information required therein. Handicraft goods to be declared must be classified as Tariff item No. 9987.00.00 in the form.

In addition to the Certificate of Handicraft Goods, it would be useful for importers to have on hand a GSP Certificate of Origin Form A or an Exporter's Statement of Origin required for GPT qualification; the products that do not qualify for entry as handicraft products may be eligible for entry at GPT rates of duty. It is therefore recommended that exporters of handicraft articles complete both a special Certificate of Handicraft Goods and GSP Certificate of Origin Form A or Exporter's Statement of Origin.

4.3. Certificate of Handicraft Goods

The undersigned hereby declares that the following goods originated in (Name of country) which is entitled to the benefit of the General Preferential Tariff:

.....(Description of goods)

and certifies that the above-described goods are handicraft products with traditional or artistic characteristics that are typical of the geographical region where produced, namely, (Name of region) and have acquired their essential characteristic by the handiwork of individual craftsmen by means of the following process..... (e.g., carving, knitting, handweaving)

Authorizing agency

Title and signature of authorized signatory

Place and date

5. Special Treatment for Least Developed Countries

Least developed country beneficiaries enjoy more favourable treatment than non-LDC beneficiary countries for product coverage and the rules of origin of the Canadian GSP scheme. Countries designated as LDCs are found in annex I. All GPT products had been duty-free for LDCs, and on 1 September 2000 and 1 January 2003, product coverage was further expanded adding 570 and 903 tariff lines, respectively.⁴ The products which became duty-free in 2000 and 2003 are found in annexes II and III, respectively. Canada provides duty-free access to all products from LDCs with the exception of over-quota tariff items for dairy, poultry and egg products.

With regard to origin requirements, up to 60 per cent of import content is allowed to acquire LDCT origin. Furthermore, the origin requirements for textiles and clothing have been relaxed and are now user-friendly. The rules of origin for these products are discussed below.

The official source of the information on the rules of origin for LDCT is Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff, 19 December 2008, which is appended as annex V.

Rules of origin for LDCT textiles and clothing

The textile and clothing products that are included in the schedule contained in Memorandum D11-4-4 are eligible for LDCT benefits, and the special rules of origin discussed below apply to these products.

Yarns and sewing threads acquire originating status if they are spun or extruded in a least developed country and do not undergo further processing outside an LDC.

Example: Yarns are spun in Bangladesh with cotton imported from Australia. The yarns are sent to Cambodia to be dyed. When the yarns are returned to Bangladesh they are sanitized and packed for shipment to Canada. As the cotton could be imported from anywhere, and further processing was done in an LDC (Cambodia), these yarns have LDCT origin. But if after the spinning process, the yarns were sent to China for dyeing and returned to Bangladesh, they would have lost LDCT origin because further processing occurred outside an LDCT beneficiary.

Fabrics are deemed to be originating if they are produced in an LDC with yarns originating in an LDC, a GPT beneficiary country, or Canada. Two conditions, however, need to be met: (a) the yarns do not undergo further processing outside an LDC, a GPT beneficiary country, or Canada; and (b) the fabrics do not undergo further processing outside an LDC.

Example: Cotton yarn produced in India is exported to Mali where it is woven into cotton fabric and exported to Canada. The fabric acquires LDCT origin, as India is a GPT beneficiary country. But if the fabric was sent to South Africa for further processing and returned to Mali, it would have lost LDCT origin.

Apparel products are deemed originating in an LDC if they are assembled in an LDC from fabric cut in that country or in Canada, or from parts knit to shape, provided the fabric, or the parts knit to shape, are produced in any of the following countries:

- (a) Any LDC or Canada from yarns originating in an LDC, a GPT beneficiary country or Canada, provided the yarns or fabric do not undergo further processing outside an LDC or Canada; or
- (b) A GPT beneficiary country from yarns originating in an LDC, a GPT beneficiary country or Canada, provided;
 - (i) The yarns and fabric do not undergo further processing outside an LDC, a GPT beneficiary country or Canada;
 - (ii) the value of any materials, including packing, that are used in the manufacture of the goods and that originate outside the LDC in which the goods are assembled is no more than 75 per cent of the ex-factory price of the goods as packed for shipment to Canada. For the purpose of this subparagraph, any materials used in the manufacture or production of the goods referred to in that subparagraph that originate from Canada are deemed to have originated in the LDC.

Example for (a): Lesotho imports fabrics woven in Mali with Egyptian yarns, cuts the fabrics and makes dresses. These dresses will qualify as LDCT originating, as the fabrics are produced in an LDC from yarns originating in a GPT country, and as the fabrics are cut and assembled in an LDC. If the yarns or the fabrics undergo further processing outside an LDC or Canada, for example, South Africa, the dresses will lose LDCT originating status.

Example for (b): Lesotho imports fabrics woven in China with Chinese yarns, cuts the fabrics and makes dresses. Local content such as labour accounts for 26 per cent of the ex-factory price of the dresses as packed for shipment to Canada. These dresses will qualify as LDCT originating, as non LDC originating content accounts for less than 75 per cent of the ex-factory price of the dresses.

Made-up textiles articles are deemed to be originating if they are cut, or knit to shape, and assembled in an LDC from fabric produced in any LDC or Canada from yarns originating in an LDC, a GPT beneficiary country or Canada. The yarns and fabric used cannot undergo further processing outside an LDC or Canada.

Example: Cambodia makes blankets with wool fabrics woven by Bangladesh with yarns produced in Pakistan. The wool fabric is shipped directly to Cambodia from Bangladesh. The production process of the blankets in Cambodia included cutting of the wool fabric and sewing. These blankets will qualify as LDCT originating, as the fabrics are produced in an LDC with the yarns of GPT origin, and the final products are cut and assembled in an LDC.

6. Other Preferential Tariff Treatments

In addition to GPT and LDCT treatments, Canada offers two other preferential schemes of interest to certain specified developing countries. These schemes include the following:

Caribbean

Caribbean preferences are available to most Commonwealth Caribbean States under the Commonwealth Caribbean Countries tariff treatment. Qualifying goods are granted duty-free entry into Canada. Product coverage is similar to that provided by the GPT with a slightly broader product coverage for agricultural products and processed agricultural goods. Basic qualifications are the same as those provided by GPT, except that the cumulation is restricted to Caribbean beneficiary members and the goods must be shipped directly to Canada from a beneficiary country. Canadian content is also allowed for cumulation. See annex I for Caribbean beneficiaries. The official source of information on the rules of origin for the Caribbean preferences is Memorandum D11-4-5, Rules of Origin Respecting Caribbean, 17 February 2005.

The Commonwealth Developing Countries Remission Order (Customs Duty Payable on Woollen Fabrics Originating in Commonwealth Countries)

This treatment derives from the British preferential tariff treatment (BPT) that was revoked on 1 January 1998, given the elimination of the preference margins resulting from the most-favoured-nation tariff reductions of the Uruguay Round. Several tariff lines on woollen fabrics, however, were excluded from the revoking of BPT and continue to receive tariff preference equivalent to the former BPT rates by way of Order in Council P.C. 1997–2003, Regulations Respecting the Customs Duty Payable on Woollen Fabrics Originating in Commonwealth Countries.⁵ The Order in Council previously maintained the restrictive shipping requirements that existed under the former BPT, but effective 4 June 1998, exporters can make direct shipment with transshipment in accordance with sections 17 and 18 of the Customs Tariff.

In order to be eligible for orders in council, 50 per cent of the cost of production of the goods must be the growth, produce or manufacture of a British Commonwealth country. Cumulation is allowed among Commonwealth members and the goods must be shipped directly from the Commonwealth country in which they are finished to Canada.

7. Safeguard Measures

In accordance with Article XIX of the General Agreement on Tariffs and Trade (GATT 1994), Canada may take emergency action in respect of products that are imported in such quantities and under such conditions as to cause or threaten to cause serious injury to domestic producers of like or directly competitive products by withdrawing or modifying its preferential concession. Under the legislation, the Canadian International Trade Tribunal may be directed by the Minister of Finance to conduct an inquiry into any complaint submitted by a Canadian producer claiming that he has suffered, or may suffer injury, as a result of factors connected with the Anti-Dumping Code and the Code on Subsidies and Countervailing Duties of the World Trade Organization (WTO) (GATT 1994). If it is satisfied that there is a prima facie case of injury, and it judges that the removal of the GPT concession would remove the injury, it will conduct a public inquiry and make recommendations to the Government. According to the recommendation of the Canadian International Trade Tribunal, the Government may withdraw the GPT concession or establish tariff rate quotas.

ENDNOTES

¹ World Trade Organization (WTO), document WT/COMTD/N/15/Add.2. Available from <http://docsonline.wto.org>.

² The decision on Haitian goods was announced on April 2010 and made in response to concerns that damage from the January 2010 earthquake made direct shipment from Haiti difficult.

³ NAFTA – North American Free Trade Agreement.

⁴ WTO, documents WT/COMTD/N/15 and WT/COMTD/N/15/Add.1. Available from <http://docsonline.wto.org>.

⁵ The official source of the information on Order in Council is Memorandum D11-4-25, Customs Duty Payable on Woolen Fabrics Originating in Commonwealth Countries, 9 February 2010.

Annex 1

BENEFICIARIES OF THE SWISS GSP SCHEME

List 1: Developing Countries and Territories

EUROPE

Bosnia-Herzegovina	Montenegro
Kosovo	

CIS-STATES

Armenia	Moldova
Azerbaijan	Tajikistan
Belarus	Turkmenistan
Georgia	Ukraine
Kazakhstan	Uzbekistan
Kyrgyz Republic	

AFRICA

Algeria	Libya
Angola	Madagascar
Benin	Malawi
Burkina Faso	Mali
Burundi	Mauritius
Cameroon	Mauritania
Cap Verde	Mozambique
Central African Republic	Niger
Comoros	Nigeria
Chad	Republic of Congo
Côte d'Ivoire	Rwanda
Democratic Republic of Congo	St. Helena
Djibouti	Sao Tomé and Príncipe
Equatorial Guinea	Senegal
Eritrea	Seychelles
Ethiopia	Sierra Leone
Gabon	Somalia
Gambia	Sudan
Ghana	Tanzania
Guinea	Togo
Guinea-Bissau	Uganda
Kenya	Zambia
Liberia	Zimbabwe

ASIA

Afghanistan	Maldives
Bahrain	Mongolia
Bangladesh	Myanmar
Bhutan	Nepal
Cambodia	Oman
China ¹	Pakistan
India	Philippines
Indonesia	Saudi Arabia
Iraq	Sri Lanka
Iran	Syria
Korea (North) ²	Thailand
Laos	Timor, East
Lebanon	Vietnam
Malaysia	Yemen

AMERICA

Anguilla
 Antigua and Barbuda
 Argentina
 Barbados
 Belize
 Bolivia
 Brazil ³
 Colombia
 Costa Rica
 Cuba
 Dominica
 Dominican Republic
 Ecuador
 El Salvador
 Grenada
 Guatemala

Guyana
 Haiti
 Honduras
 Jamaica
 Montserrat
 Nicaragua
 Panama
 Paraguay
 St. Kitts and Nevis
 St. Lucia
 St. Vincent and Grenadines
 Suriname
 Trinidad and Tobago
 Uruguay
 Venezuela

AUSTRALIA AND OCEANIA

Cook Islands
 Fiji
 Kiribati
 Marshall Islands
 Micronesia
 Nauru
 Niue Island
 Papua-New Guinea

Palau
 Solomon Islands
 Samoa
 Tokelau
 Tonga
 Tuvalu
 Vanuatu
 Wallis and Futuna Islands

List 2: Least Developed Countries (LDC Countries)**AFRICA**

Angola
 Benin
 Burkina Faso
 Burundi
 Central African Republic
 Chad
 Comoros
 Democratic Republic of Congo
 Djibouti
 Equatorial Guinea
 Eritrea
 Ethiopia
 Gambia
 Guinea
 Guinea-Bissau
 Liberia
 Madagascar

Malawi
 Mali
 Mauritania
 Mozambique
 Niger
 Rwanda
 Sao Tomé and Principe
 Sierra Leone
 Senegal
 Somalia
 Sudan
 Tanzania
 Togo
 Uganda
 Zambia

ASIA

Afghanistan
 Bangladesh
 Bhutan
 Cambodia
 Laos

Maldives
 Myanmar
 Nepal
 Timor, East
 Yemen

AMERICA

Haiti

AUSTRALIA AND OCEANIA

Kiribati

Solomon Islands

Samoa

Tuvalu

Vanuatu

List 3: Heavily Indebted Poor Countries (HIPC)

Côte d'Ivoire

Chad

Democratic Republic of Congo

Eritrea

Guinea

Guinea-Bissau

Kyrgyz Republic

Comoros

Liberia

Sudan

Somalia

Togo

List 4: Countries excluded from the Swiss GSP due to graduation of having FTA with Switzerland (as of 1 July 2011)**EUROPE**

Albania

Croatia

Cyprus

Macedonia

AFRICA

Botswana

Egypt

Lesotho

Namibia

South Africa

Swaziland

Tunisia

ASIA

Brunei

Hong Kong

Jordan

Korea (South)

Kuwait

Lebanon

Macao

Qatar

Singapore

United Arab Emirates

AMERICA

Bahamas

Bermudas

Chile

Mexico

Peru

ENDONTES

- ¹ The preferential rates for goods of HS Chapters 50 to 64 (textiles and textile articles, footwear) and subdivision 9405.9912 (lampshades) of the Swiss Customs Tariff do not apply to goods originating in this country or territory. However, the goods of headings Nos. 5001.0000, 5002.0000, ex subdivision 5007.2010 (pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics of pure silk, not mixed with silk noil or other silk waste or other textile materials), 5101.1100 /1900, 5201.0090, 5307.2000, 5310.1000/9000, 5607.1010, ex. 5608.9000 (jute and coir articles), 5701.1000 to 5703.9000, 5705.0000, 5805.0000, 6305.1000, ex. 6305.9000 (coir goods) are excluded from this exception.
- ² The preferential rates for goods of HS Chapters 50 to 64 (textiles and textile articles, footwear) and subdivision 9405.9912 (lampshades) of the Swiss Customs Tariff do not apply to goods originating in this country or territory. However, the goods of headings Nos. 5001.0000, 5002.0000, ex subdivision 5007.2010 (pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics of pure silk, not mixed with silk noil or other silk waste or other textile materials), 5101.1100 /1900, 5201.0090, 5307.2000, 5310.1000/9000, 5607.1010, ex. 5608.9000 (jute and coir articles), 5701.1000 to 5703.9000, 5705.0000, 5805.0000, 6305.1000, ex. 6305.9000 (coir goods) are excluded from this exception.
- ³ The preferential rates for the goods of subheadings Nos. 0901.1200/2200 (coffee) and heading 1701 (cane or beet sugar and chemically pure sucrose, in solid form) of the Swiss Customs Tariff do not apply to goods originating in this country or territory..

Annex 2
PRODUCT COVERAGE AND TARIFF REDUCTION FOR AGRICULTURAL PRODUCTS
(CHAPTERS 1-24)

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0101.	Live horses, asses, mules and hinnies:		
	--Pure-bred breeding animals		
1011	---within the limits of the tariff quota (Q. No. 1)	free	
	---other than pure-bred breeding animals:		
9091	---within the limits of the tariff quota (Q. No. 5)		10.00
9095	---within the limits of the tariff quota (Q. No. 1)	free	
0102.	Live bovine animals:		
	--other than pure-bred breeding animals		
9011	---within the limits of the tariff quota (Q. No. 5)		10.00
9091	---within the limits of the tariff quota (Q. No. 2)	free	
0103.	Live swine:		
	--other than pure-bred breeding animals, weighing < 50kg		
9110	---within the limits of the tariff quota (Q. No. 3) (breeding animals)		33.00
9120	---within the limits of the tariff quota (Q. No. 6) (for slaughter)		33.00
	--other than pure-bred breeding animals, weighing 50kg/more		
9210	---within the limits of the tariff quota (Q. No. 3) (breeding animals)		10.00
9220	---within the limits of the tariff quota (Q. No. 6) (for slaughter)		10.00
0104.	Live sheep and goats:		
	--Live sheep		
1010	---within the limits of the tariff quota (Q. No. 4) (breeding animals)		5.00
1020	---within the limits of the tariff quota (Q. No. 5) (for slaughter)		5.00 Fr./100kg gross
	---Live goats		
2010	---within the limits of the tariff quota (Q. No. 4) (breeding animals)		3.00
2020	---within the limits of the tariff quota (Q. No. 5) (for slaughter)		3.00 Fr./100kg gross
0105.	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:	free	
9900	---other than		
	Live fowls of species Gallus domesticus, weighing not >185g		
	Live turkeys, weighing not >185g		
	Live ducks/geese/guinea fowls, weighing not >185g		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	Live fowls of species Gallus domesticus, weighing > 185g Live ducks/geese/turkeys/guinea fowls, weighing >185g		
0201.	Meat of bovine animals, fresh or chilled: --Carcasses/half-carcasses of bovine animals, fresh/chilled		
1011	---within the limits of the tariff quota (Q. No. 5)		9.00
1091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, fresh/chilled (excl. of 0201.10), bone-in		
2011	---within the limits of the tariff quota (Q. No. 5)		9.00
2091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, fresh/chilled, boneless		
3011	---within the limits of the tariff quota (Q. No. 5)		9.00
3091	---D469within the limits of the tariff quota (Q. No. 5)		9.00
0202.	Meat of bovine animals, frozen: --Carcasses/half-carcasses of bovine animals, frozen		
1011	---within the limits of the tariff quota (Q. No. 5)		9.00
1091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, frozen (excl. of 0202.10), bone-in		
2011	---within the limits of the tariff quota (Q. No. 5)		9.00
2091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, frozen, boneless		
3011	---within the limits of the tariff quota (Q. No. 5)		9.00
3091	---within the limits of the tariff quota (Q. No. 5)		9.00
0203.	Meat of swine, fresh, chilled or frozen: --Carcasses/half-carcasses of swine, fresh/chilled		
1110	---of wild boar	free	
1191	---within the limits of the tariff quota (Q. No. 6)		13.00
	--Hams, shoulders & cuts thereof , fresh/chilled, bone-in		
1210	---of wild boar	free	
1291	---within the limits of the tariff quota (Q. No. 6)		10.00
	--Meat of swine (excl. carcasses/half-carcasses/ hams/ shoulders & cuts thereof), fresh/chilled		
1910	---of wild boar	free	
1981	---within the limits of the tariff quota (Q. No. 6)		10.00
	--Carcasses/half-carcasses of swine, frozen		
2110	---of wild boar	free	
2191	---within the limits of the tariff quota (Q. No. 6)		13.00
	--Hams, shoulders & cuts thereof , frozen, bone-in		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2210	---of wild boar	free	
2291	---within the limits of the tariff quota (Q. No. 6) --Meat of swine (excl. carcasses/half-carcasses/ hams/ shoulders & cuts thereof), frozen		10.00
2910	---of wild boar	free	
2981	---within the limits of the tariff quota (Q. No. 6)		10.00
0204.	Meat of sheep or goats, fresh, chilled or frozen: --Carcasses/half-carcasses of lamb, fresh/chilled		
1010	---within the limits of the tariff quota (Q. No. 5) --Carcasses/half-carcasses of sheep (excl. lamb), fresh/chilled		10.00
2110	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb & carcasses), fresh/chilled, bone- in		10.00
2210	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb), fresh/chilled, boneless		10.00
2310	---within the limits of the tariff quota (Q. No. 5) --Carcasses/half-carcasses of lamb, frozen		10.00
3010	---within the limits of the tariff quota (Q. No. 5) --Carcasses/half-carcasses of sheep (excl. lamb), frozen		10.00
4110	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb & carcasses), frozen, bone-in		10.00
4210	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb), frozen, boneless		10.00
4310	---within the limits of the tariff quota (Q. No. 5) --Meat of goats, fresh/chilled/frozen		10.00
5010	---within the limits of the tariff quota (Q. No. 5)		9.00
0205.	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen: --Meat of horses/asses/mules/hinnies, fresh/chilled/frozen		
0010	Within the limits of the tariff quota (Q. No. 5)		9.00
0206.	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: --Edible offal of bovine animals, fresh/chilled		
1011	---within the limits of the tariff quota (Q. No. 5)		9.00
1021	---within the limits of the tariff quota (Q. No. 5)		9.00
1091	---within the limits of the tariff quota (Q. No. 5) --Tongues of bovine animals, frozen		9.00
2110	---within the limits of the tariff quota (Q. No. 5)		40.00

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2210	--Livers of bovine animals, frozen ---within the limits of the tariff quota (Q. No. 5)		40.00
2910	--Edible offal of bovine animals (excl. tongues & livers), frozen ---within the limits of the tariff quota (Q. No. 5)		40.00
3010	--Edible offal of swine, fresh/chilled ---of wild boar	free	
3091	--within the limits of the tariff quota (Q. No. 5) --Livers of swine, frozen		10.00
4110	---of wild boar	free	
4191	---within the limits of the tariff quota (Q. No. 5) --Edible offal of swine (excl. liver), frozen		30.00
4910	---of wild boar	free	
4991	---within the limits of the tariff quota (Q. No. 5) --Edible offal, n.e.s., fresh/chilled		30.00
8010	---within the limits of the tariff quota (Q. No. 5) --Edible offal, n.e.s., frozen		9.00
9010	---within the limits of the tariff quota (Q. No. 5)		10.00
0207.	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
1110	--Meat of fowls of species Gallus domesticus, not cut in pieces, fresh/chilled ---within the limits of the tariff quota (Q. No. 6)		6.00
1210	--Meat of fowls of species Gallus domesticus, not cut in pieces, frozen ---within the limits of the tariff quota (Q. No. 6)		15.00
1481	--Cuts & edible offal of species Gallus domesticus, frozen ---within the limits of the tariff quota (Q. No. 6)		15.00
1491	---within the limits of the tariff quota (Q. No. 6)		15.00
2410	--Meat of turkeys, not cut in pieces, fresh/chilled ---within the limits of the tariff quota (Q. No. 6)		6.00
2510	--Meat of turkeys, not cut in pieces, frozen ---within the limits of the tariff quota (Q. No. 6)		6.00
2781	--Cuts & edible offal of turkey, frozen ---within the limits of the tariff quota (Q. No. 6)		15.00
2791	---within the limits of the tariff quota (Q. No. 6) --Meat of ducks/geese/guinea fowls, not cut in pieces, fresh/chilled		30.00
3211	---within the limits of the tariff quota (Q. No. 6)		6.00
3291	---within the limits of the tariff quota (Q. No. 6)		6.00

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3311	--Meat of ducks/geese/guinea fowls, not cut in pieces, frozen ---within the limits of the tariff quota (Q. No. 6)		15.00
3391	---within the limits of the tariff quota (Q. No. 6)		15.00
3400	--Fatty livers of ducks/geese/guinea fowls, fresh/chilled ---fatty livers, fresh or chilled		22.50
3610	--Meat & edible meat offal of ducks/geese/guinea fowls (excl. of 0207.32-0207.34), frozen ---fatty livers	free	
3691	---within the limits of the tariff quota (Q. No. 6)		30.00
0208.	Other meat and edible meat offal, fresh, chilled or frozen:		
1000	--Meat & edible meat offal of rabbits/hares, fresh/chilled/frozen ---of rabbit or hare		15.00
3000	--Meat & edible meat offal of primates, fresh/chilled/frozen ---of primates	free	
5000	--Meat & edible offal of reptiles, incl. snakes & turtles, fresh/chilled/frozen ---of reptiles (including snakes and turtles)	free	
9010	--Meat&edible meat offal, n.e.s., fresh/chilled/frozen ---of game animals	free	
9090	---other	free	
0210.	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
1110	--Hams, shoulders & cuts thereof , of swine, salted/in brine/dried/smoked, bone-in ---of wild boar	free	
1191	---within the limits of the tariff quota (Q. No. 6)		75.00
1910	--Meat of swine (excl. hams/shoulders & cuts thereof & bellies (streaky) & cuts thereof), salted/in brine/dried/smoked ---of wild boar	free	
1991	---within the limits of the tariff quota (Q. No. 6)		75.00
0301.	Live fish:		
1000	--Live ornamental fish ---ornamental fish	free	
9200	--Live eels (Anguilla spp.) ---eels (Anguilla spp.)	free	
9300	--Live carp ---carp	free	
9910	--Live fish(excl. of 0301.10-0301.95),n.e.s. ---freshwater fish	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0302.	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04: --Salmonidae (excl. of 0302.11 & 0302.12; excl. fillets/other fish meat of 03.04/livers & roes), fresh/chilled		
1900	---other --Eels (<i>Anguilla</i> spp.), fresh/chilled (excl. fillets/other fish meat of 03.04/livers & roes)	free	
6600	---eels (<i>Anguilla</i> spp.) --Fish,n.e.s. in 03.02, fresh/chilled (excl. fillets/other fish meat of 03.04/livers & roes).	free	
6910	---freshwater fish --Fish livers & roes, fresh/chilled	free	
7000	---livers and roes	free	
0303.	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04: --Salmonidae (excl. of 0303.21 & 0303.22), frozen (excl. fillets/other fish meat of 03.04/livers & roes)		
2900	---other --Eels (<i>Anguilla</i> spp.), frozen (excl. fillets/other fish meat of 03.04/livers & roes)	free	
7600	---eels (<i>Anguilla</i> spp.) --Fish (excl. of 0303.71 - 0303.78),n.e.s., frozen (excl. fillets/other fish meat of 03.04/livers & roes)	free	
7910	---freshwater fish --Fish livers & roes, frozen	free	
8000	---livers and roes	free	
0304.	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen: --Fish fillets&other fish meat (excl. of 0304.11-0304.12, whether/not minced), fresh/chilled		
1920	---other freshwater fish --Fish fillets&other fish meat (excl. of 0304.21-0304.92, whether/not minced), frozen fillets	free	
2910	---trout	free	
2920	---other freshwater fish	free	
0305.	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption: --Livers & roes of fish, dried/smoked/salted/in brine		
2000	---livers and roes, dried, smoked, salted or in brine --Fish fillets, dried/salted/in brine but not smoked	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3010	---of freshwater fish	free	
	--Smoked fish (excl. of 0305.41 & 0305.42), incl. fillets		
4910	---freshwater fish	free	
	--Dried fish other than cod (<i>Gadus morhua</i> /ogac/ <i>macrocephalus</i>), whether/not salted but not smoked		
5910	---freshwater fish	free	
	--Fish other than herrings (<i>Clupea harengus/pallasii</i>), cod (<i>Gadus morhua</i> /ogac/ <i>macrocephalus</i>) & anchovies (<i>Engraulis</i> spp.), salted (but not dried/smoked)/in brine		
6910	---freshwater fish	free	
0402.	Milk and cream, concentrated or containing added sugar or other sweetening matter:		
	--Milk in powder/granules/other solid form, unsweetened, fat content by weight >1.5%		
2111	---within the limits of the tariff quota (Q. No. 7)		25.00
	--Milk & cream, concentrated (excl. in powder), unsweetened		
9110	---milk		5.00
0403.	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
	--Yogurt		
1010	---containing cocoa	free + vc*	
1020	---flavoured or containing added fruit or nuts	free + vc	
	--Buttermilk/curdled milk & cream/kephir & other fermented /acidified milk & cream, whether/not concentrated/ sweetened/flavoured/containing fruit/nuts/cocoa		
9031	---flavoured or containing added fruit or nuts or cocoa	free + vc	
9041	---within the limits of the tariff quota (Q. No. 7)	free + vc	
9049	---other	free + vc	
9061	---flavoured or containing added fruit or nuts or cocoa	free + vc	
9072	---containing more than 3% by weight of milkfat	free + vc	
9079	---other	free + vc	
0405.	Butter and other fats and oils derived from milk; dairy spreads:		
	--Dairy spreads		
2011	---of a fat content, by weight, of 39 % or more but less than 75 %	free + vc	
2091	---of a fat content, by weight, of 39 % or more but less than 75 %	free + vc	
0406.	Cheese and curd:		
	--Fresh (unripened/uncured) cheese, incl. whey cheese, & curd		
1010	---Mascarpone, Ricotta Romana		6.00

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1020	---Mozzarella		8.00
1090	---other		10.00
	--Grated/powdered cheese, of all kinds		
2010	---semi-hard cheese		16.00
2090	---other		16.00
	--Processed cheese, not grated/powdered		
3090	---other		16.00
0407.	Birds' eggs, in shell, fresh, preserved or cooked:		
	--Birds' eggs, in shell, fresh/preserved/cooked		
0010	---within the limits of the tariff quota (Q. No. 9)		3.00
0408.	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:		
	--Birds' eggs, not in shell (excl. yolks), dried, whether/not containing added sugar/other sweetening matter		
9110	---within the limits of the tariff quota (Q. No. 10)		16.00
	--Birds' eggs, not in shell (excl. yolks), other than dried, whether/not containing added sugar/other sweetening matter		
9910	---within the limits of the tariff quota (Q. No. 11)		8.00
0409.	Natural honey:		
	--Natural honey		
0000	---Natural honey		
	acacia honey		30.00
	other		19.00
0504.	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:		
	--Guts, bladders & stomachs of animals (other than fish), whole & pieces thereof, fresh/chilled/frozen/salted/ in brine/ dried/smoked		
0039	---other	free	
0507.	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:		
	--Ivory; ivory powder & waste		
1000	---ivory; ivory powder and waste	free	
0511.	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
	--Bovine semen		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1010	---within the limits of the tariff quota (Q. No. 12)	free	
0601.	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12: --Bulbs, tubers, tuberous roots, corms, crowns & rhizomes, dormant		
1010	---tulips		17.00
1090	---other --Bulbs, tubers, tuberous roots, corms, crowns & rhizomes, in growth/in flower; chicory plants & roots (excl. of 12.12)	free	
2099	---other	free	
0602.	Other live plants (including their roots), cuttings and slips; mushroom spawn: --Unrooted cuttings & slips		
1000	---unrooted cuttings and slips --Roses, grafted/not, incl. their roots	free	
4091	---with bare roots		20.00
4099	---other --Live plants, n.e.s., incl. their roots; mushroom spawn		20.00
9011	---vegetable seedlings and scions and turf in rolls	free	
9099	---other	free	
0603.	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: --Fresh roses		
1110	---within the limits of the tariff quota (Q. No. 13) --Fresh carnations	free	
1210	---within the limits of the tariff quota (Q. No. 13) --Fresh orchids	free	
1310	---within the limits of the tariff quota (Q. No. 13) --Fresh chrysanthemums	20.00	
1410	---within the limits of the tariff quota (Q. No. 13) --Cut flowers & flower buds of a kind suit. for bouquets/ ornamental purposes(excl. of 0603.11-0603.14), fresh	20.00	
1911	---of ligneous plants	20.00	
1919	---other --Cut flowers & flower buds of a kind suit. for bouquets/ ornamental purposes, dried/dyed/bleached /impregnated/ othw. prepared	20.00	
9090	---other (bleached, dyed, impregnated, etc.)	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0604.	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
1090	--Mosses & lichens ---other	free	
9119	--Foliage, branches & other parts of plants, without flowers/f lower buds, & grasses, mosses & lichens, being goods of a kind suit. for bouquets/ornamental purposes, fresh ---other	free	
9990	--Foliage, branches & other parts of plants, without flowers / flower buds/grasses (excl. of 0604.10), being goods of a kind suitable for bouquets/ornamental purposes, dried/dyed/ bleached/ ---other (bleached, dyed, impregnated, etc.)	free	
0701.	Potatoes, fresh or chilled:		
1010	--Seed potatoes, fresh/chilled ---within the limits of the tariff quota (Q. No. 14)	free	
9010	--Potatoes other than seed potatoes, fresh/chilled ---within the limits of the tariff quota (Q. No. 14)		3.00
0702.	Tomatoes, fresh or chilled:		
0010	--Tomatoes, fresh/chilled ---from October 21 to April 30	free	
0020	---from October 21 to April 30	free	
0030	---from October 21 to April 30	free	
0090	---from October 21 to April 30	free	
0703.	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled:		
1011	--Onions & shallots, fresh/chilled ---from May 1 to June 30	free	
1013	---within the limits of the tariff quota (Q. No. 15)	free	
1020	---from October 31 to March 31	free	
1021	---within the limits of the tariff quota (Q. No. 15)	free	
1030	---from October 31 to March 31	free	
1031	---within the limits of the tariff quota (Q. No. 15)	free	
1040	---from May 16 to May 29	free	
1041	---within the limits of the tariff quota (Q. No. 15)	free	
1050	---from May 16 to May 29	free	
1051	---within the limits of the tariff quota (Q. No. 15)	free	
1060	---from May 16 to May 29	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1061	---within the limits of the tariff quota (Q. No. 15)	free	
1070	---from May 16 to May 29	free	
1071	---within the limits of the tariff quota (Q. No. 15)	free	
1080	---shallots	free	
	--Leeks & other alliaceous vegetables, fresh/chilled		
9010	---from February 16 to the end of February	5.00	
9011	---within the limits of the tariff quota (Q. No. 15)	5.00	
9020	---from February 16 to the end of February	5.00	
9021	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	--other		5.00
0704.	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
	--Cauliflowers & headed broccoli, fresh/chilled		
1010	---from 1 December to 30 April	free	
1011	---within the limits of the tariff quota (Q. No. 15)	free	
1020	---from 1 December to 30 April	free	
1021	---within the limits of the tariff quota (Q. No. 15)	free	
1090	---from 1 December to 30 April	free	
1091	---within the limits of the tariff quota (Q. No. 15)	free	
	--Brussels sprouts, fresh/chilled		
2010	---from February 1 to August 31	5.00	
2011	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Cabbages, kohlrabi, kale & similar edible brassicas (excl. cauliflowers, headed broccoli & Brussels sprouts), fresh/chilled		
9011	---from May 16 to May 29	free	
9018	---within the limits of the tariff quota (Q. No. 15)	free	
9020	---from May 2 to May 14	free	
9021	---within the limits of the tariff quota (Q. No. 15)	free	
9030	---from March 16 to March 31	free	
9031	---within the limits of the tariff quota (Q. No. 15)	free	
9040	---from May 11 to May 24	free	
9041	---within the limits of the tariff quota (Q. No. 15)	free	
9050	---from 1 December to 30 April	free	
9051	---within the limits of the tariff quota (Q. No. 15)	free	
9060	---from March 2 to April 9	5.00	
9061	---within the limits of the tariff quota (Q. No. 15)	5.00	
9063	---from March 2 to April 9	5.00	
9064	---within the limits of the tariff quota (Q. No. 15)	5.00	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9070	---from December 16 to March 14	5.00	
9071	---within the limits of the tariff quota (Q. No. 15)	5.00	
9080	---from May 11 to May 24	5.00	
9081	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	---other	5.00	
0705.	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:		
	--Cabbage lettuce (head lettuce), fresh/chilled		
1111	---from January 1 to the end of February	3.50	
1118	---within the limits of the tariff quota (Q. No. 15)	3.50	
1120	---from January 1 to the end of February	3.50	
1121	---within the limits of the tariff quota (Q. No. 15)	3.50	
1191	---from December 11 to the end of February	5.00	
1198	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Lettuce (<i>Lactuca sativa</i>) (excl. cabbage lettuce) fresh/chilled		
1910	---from December 21 to the end of February	5.00	
1911	---within the limits of the tariff quota (Q. No. 15)	5.00	
1920	---from December 21 to the end of February	5.00	
1921	---within the limits of the tariff quota (Q. No. 15)	5.00	
1930	---from December 21 to the end of February	5.00	
1931	---within the limits of the tariff quota (Q. No. 15)	5.00	
1940	---from December 21 to the end of February	5.00	
1941	---within the limits of the tariff quota (Q. No. 15)	5.00	
1950	---from December 21 to the end of February	5.00	
1951	---within the limits of the tariff quota (Q. No. 15)	5.00	
1990	---from December 21 to February 14	5.00	
1991	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>), fresh/ chilled		
2110	---from May 21 to September 30	3.50	
2111	---within the limits of the tariff quota (Q. No. 15)	3.50	
0706.	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
	--Carrots & turnips, fresh/chilled		
1010	---from May 11 to May 24	2.00	
1011	---within the limits of the tariff quota (Q. No. 15)	2.00	
1020	---from May 11 to May 24	2.00	
1021	---within the limits of the tariff quota (Q. No. 15)	2.00	
1030	---from January 16 to January 31	2.00	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1031	---within the limits of the tariff quota (Q. No. 15) --Salad beetroot, salsify, celeriac, radishes & similar edible roots (excl. carrots & turnips), fresh/chilled	2.00	
9011	---from 16 to 29 June	2.00	
9018	---within the limits of the tariff quota (Q. No. 15)	2.00	
9021	---from May 16 to September 14	3.50	
9028	---within the limits of the tariff quota (Q. No. 15)	3.50	
9030	---from January 1 to January 14	5.00	
9031	---within the limits of the tariff quota (Q. No. 15)	5.00	
9040	---from 16 to 29 June	5.00	
9041	---within the limits of the tariff quota (Q. No. 15)	5.00	
9050	---from January 16 to the end of February	5.00	
9051	---within the limits of the tariff quota (Q. No. 15)	5.00	
9060	---from January 11 to February 9	5.00	
9061	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	---other	5.00	
0707.	Cucumbers and gherkins, fresh or chilled: --Cucumbers & gherkins, fresh/chilled		
0010	---from October 21 to April 14	5.00	
0011	---within the limits of the tariff quota (Q. No. 15)	5.00	
0020	---from October 21 to April 14	5.00	
0021	---within the limits of the tariff quota (Q. No. 15)	5.00	
0708.	Leguminous vegetables, shelled or unshelled, fresh or chilled: --Peas (<i>Pisum sativum</i>), shelled/unshelled, fresh/chilled		
1010	---from 16 August to 19 May	free	
1011	---within the limits of the tariff quota (Q. No. 15)	5.00	
1020	---from 16 August to 19 May	free	
1021	---within the limits of the tariff quota (Q. No. 15) --Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), shelled/unshelled, fresh/ chilled	5.00	
2010	---beans which must be shelled	free	
2021	---from November 16 to June 14	free	
2028	---within the limits of the tariff quota (Q. No. 15)	free	
2031	---from November 16 to June 14	free	
2038	---within the limits of the tariff quota (Q. No. 15)	free	
2041	---from November 16 to June 14	free	
2048	---within the limits of the tariff quota (Q. No. 15)	free	
2091	---from November 16 to June 14	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2098	---within the limits of the tariff quota (Q. No. 15) --Leguminous vegetables (excl. of 0708.10 & 0708.20), shelled/unshelled, fresh/chilled	free	
9080	---from 1 November to 31 May	free	
9081	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	---other	free	
0709.	Other vegetables, fresh or chilled: --Asparagus, fresh/chilled		
2090	---other --Aubergines (egg-plants), fresh/chilled		3.50
3010	---from October 16 to May 31	free	
3011	---within the limits of the tariff quota (Q. No. 15) --Celery (excl. celeriac), fresh/chilled	5.00	
4010	---from January 1 to April 30	5.00	
4011	---within the limits of the tariff quota (Q. No. 15)	5.00	
4020	---from January 1 to April 30	5.00	
4021	---within the limits of the tariff quota (Q. No. 15)	5.00	
4090	---from January 1 to January 14	5.00	
4091	---within the limits of the tariff quota (Q. No. 15) --Fruits of the genera Capsicum/Pimenta, fresh/chilled	5.00	
6011	---from 1 November to 31 March --Spinach, New Zealand spinach & orache spinach (garden spinach), fresh/chilled	free	
7010	---from December 16 to February 14	5.00	
7011	---within the limits of the tariff quota (Q. No. 15)	5.00	
7090	---other --Vegetables, n.e.s. in 07.01-07.09, fresh/chilled		5.00
9040	---from January 1 to March 14	5.00	
9041	---within the limits of the tariff quota (Q. No. 15)	5.00	
9050	---from October 31 to April 19	5.00	
9051	---within the limits of the tariff quota (Q. No. 15)	5.00	
9080	---water cress and dandelions		5.00
9083	---from 1 November to 31 May	free	
9084	---within the limits of the tariff quota (Q. No. 15)	5.00	
9099	---other		5.00
0710.	Vegetables (uncooked or cooked by steaming or boiling in water), frozen: --Sweet corn, uncooked/cooked by steaming/boiling in water, frozen		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
4000	---sweet corn	free	
	--Mixtures of vegetables, uncooked/cooked by steaming/ boiling in water, frozen		
9010	--Mixtures of vegetables, uncooked/cooked by steaming/ boiling in water, frozen	free	
0712.	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
	--Onions, dried, whole/cut/sliced/broken/in powder but not further prepared		
2000	---onions	free: other than China	50%:China
	--Dried vegetables, n.e.s.; mixtures of dried vegetables, whole/ cut/sliced/broken/in powder but not further prepared		
9021	---within the limits of the tariff quota (Q. No. 14)		10.00
9081	---in containers holding more than 5 kg	free: alux and tomatos not mixed for all beneficiary countries except China	For China 50%: aulx and tomatos not mixed
9089	---other	free: alux and tomatos not mixed for all beneficiary countries except China	For China 50%: aulx and tomatos not mixed
0713.	Dried leguminous vegetables, shelled, whether or not skinned or split:		
	--Peas (<i>Pisum sativum</i>), dried, shelled, whether/not skinned/ split		
1019	---other	free	
1099	---other	free	
	--Chickpeas (<i>garbanzos</i>), dried, shelled, whether/not skinned/ split		
2099	---other	free	
	--Beans of the species <i>Vigna mungo</i> (L.)/Hepper/ <i>Vigna radiata</i> (L.) Wilczek, dried, shelled, whether/not skinned/split		
3199	---other	free	
	--Small red (<i>Adzuki</i>) beans (<i>Phaseolus/Vigna angularis</i>), dried, shelled, whether/not skinned/split		
3219	---other	free	
3299	---other	free	
	--Kidney beans, incl. white pea beans (<i>Phaseolus vulgaris</i>), dried, shelled, whether/not skinned/split		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3399	---other --Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp. (excl. of 0713.31-0713.33)), dried, shelled, whether/not skinned/split	free	
3999	---other --Broad beans (<i>Vicia faba</i> var. major) & horse beans (<i>Vicia faba</i> var. equina/var. minor), dried, shelled, whether/not skinned/split	free	
5099	---other --Dried leguminous vegetables, n.e.s., shelled, whether/not skinned/split	free	
9099	---other	free	
0714.	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith: --Manioc (cassava)		
1090	---other --Sweet potatoes		75.00
2090	---other --Arrowroot, salep, Jerusalem artichokes & similar roots & tubers with high starch/inulin content, n.e.s., fresh/chilled/frozen/dried, whether/not sliced/in the form of pellets; sago pith		75.00
9090	---other		75.00
0801.	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled: --Coconuts, desiccated		
1100	---desiccated --Cocunuts, other than desiccated	free	
1900	---other	free	
0802.	Other nuts, fresh or dried, whether or not shelled or peeled: --Hazelnuts/filberts (<i>Corylus</i> spp.), in shell		
2190	---other --Hazelnuts/filberts (<i>Corylus</i> spp.), shelled	free	
2290	---other --Walnuts, in shell	free	
3190	---other --Walnuts, shelled	free	
3290	---other --Macadamia nuts	free	
6000	---macadamia nuts	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Nuts, n.e.s. in 08.01 & 08.02, fresh/dried, whether/not shelled/peeled		
9020	---tropical fruit and tropical nuts	free	
9090	---other	free	
0804.	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
	--Dates, fresh/dried		
1000	---dates	free	
	--Figs, fresh/dried		
2020	---dried	free	
	--Pineapples, fresh/dried		
3000	---pineapples	free	
	--Avocados, fresh/dried		
4000	---avocados	free	
	--Guavas, mangoes & mangosteens, fresh/dried		
5000	---guavas, mangoes and mangosteens	free	
0805.	Citrus fruit, fresh or dried:		
	--Oranges, fresh/dried		
1000	---oranges		5.00
	--Mandarins, incl. tangerines & satsumas; clementines, wilkings & similar citrus hybrids, fresh/dried		
2000	---mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		5.00
	--Grapefruit, fresh/dried		
4000	---grapefruit, including pomelos	free	
	--Citrus fruit (excl. of 0805.10-0805.50), fresh/dried		
9000	---other	free	
0807.	Melons (including watermelons) and papaws (papayas), fresh:		
	--Watermelons, fresh		
1100	---watermelons	free	
	--Melons (excl. watermelons), fresh		
1900	---other	free	
0808.	Apples, pears and quinces, fresh:		
	--Apples, fresh		
1011	---within the limits of the tariff quota (Q. No. 20)	free	
1021	---from June 15 to July 14	free	
1022	---within the limits of the tariff quota (Q. No. 17)	free	
1031	---from July 15 to June 14	2.50	
1032	---within the limits of the tariff quota (Q. No. 17)	2.50	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Pears & quinces, fresh		
2011	---within the limits of the tariff quota (Q. No. 20)	free	
2021	---from April 1 to June 30	free	
2022	---within the limits of the tariff quota (Q. No. 17)	free	
2031	---from April 1 to June 30	2.50	
2032	---within the limits of the tariff quota (Q. No. 17)	2.50	
0809.	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
	--Apricots, fresh		
1011	---from 1 September to 30 June	free	
1018	---within the limits of the tariff quota (Q. No. 18)	free	
1091	---from September 1 to June 30	free	
1098	---within the limits of the tariff quota (Q. No. 18)	free	
	--Cherries, fresh		
2010	---from September 1 to May 19	free	
2011	---within the limits of the tariff quota (Q. No. 18)	free	
	--Plums & sloes, fresh		
4012	---from October 1 to June 30	free	
4013	---within the limits of the tariff quota (Q. No. 18)	free	
4015	---sloes	free	
4092	---from October 1 to June 30	free	
4093	---within the limits of the tariff quota (Q. No. 18)	free	
4095	---sloes	free	
0810.	Other fruit, fresh:		
	--Strawberries, fresh		
1010	---from September 1 to May 14	free	
1011	---within the limits of the tariff quota (Q. No. 19)	free	
	--Raspberries, blackberries, mulberries & loganberries, fresh		
2010	---from 15 September to 31 May	free	
2011	---within the limits of the tariff quota (Q. No. 19)	free	
2020	---from 1 November to 30 June	free	
2021	---within the limits of the tariff quota (Q. No. 19)	free	
2030	---mulberries and loganberries	free	
	--Kiwifruit, fresh		
5000	---kiwifruit	free	
	--Durians, fresh		
6000	---durians	free	
	--Fresh fruit, n.e.s. in Ch. 8		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9092	---tropical fruit and tropical nuts	free	
9093	---from September 16 to June 14	free	
9094	---within the limits of the tariff quota (Q. No. 19)	free	
9096	---gooseberries	free	
9099	---other	free	
0811.	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
	--Strawberries, uncooked/cooked by steaming/boiling in water, frozen, whether/not containing added sugar/ other sweetening matter		
1000	---strawberries		22.50
	--Raspberries, blackberries, mulberries, loganberries, black/ white/red currants & gooseberries, uncooked/cooked by steaming/boiling in water, frozen, whether/not containing added sugar/other sweetening matter		
2010	---raspberries containing added sugar or other sweetening matter		8.00
2090	---other		22.50
	--Fruit & nuts, n.e.s., uncooked/cooked by steaming/boiling in water, frozen, whether/not containing added sugar/ other sweetening matter		
9010	---bilberries	free	
9029	---other	free	
9090	---other	free	
0812.	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
	--Fruit (excl. cherries) & nuts, provisionally preserved but unsuit. in that state for immediate consumption		
9010	---tropical fruit and tropical nuts	free	
9080	---other		5.00
0813.	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
	--Apricots, dried		
1000	---apricots		15.50
	--Dried fruit (excl. of 08.01-08.06 & 0813.10-0813.30)		
4099	---other	free	
	--Mixtures of nuts/dried fruits of Ch.8		
5029	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0901.	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	--Coffee, not roasted, decaffeinated		
1200	---Coffee, not roasted, decaffeinated	free	
	--Coffee, roasted, decaffeinated		
2200	---decaffeinated	free	
	--Coffee husks & skins; coffee substitutes containing coffee in any proportion		
9020	---coffee substitutes containing coffee	free	
0904.	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:		
	--Pepper (genus Piper), crushed/ground		
1200	---crushed or ground	free	
	--Fruits of the genera Capsicum/Pimenta, dried/crushed/ground		
2090	---other	free	
0906.	Cinnamon and cinnamon-tree flowers:		
	--Cinnamon & cinnamon-tree flowers, crushed/ground		
2000	---broken or powdered	free	
0908.	Nutmeg, mace and cardamoms:		
	--Nutmeg		
1090	---other	free	
	--Mace		
2090	---other	free	
	--Cardamoms		
3090	---other	free	
0909.	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
	--Seeds of anise/badian		
1000	---seeds of anise or badian	free	
	--Seeds of coriander		
2000	---seeds of coriander	free	
	--Seeds of cumin		
3000	---seeds of cumin	free	
	--Seeds of caraway		
4000	---seeds of caraway	free	
	--Seeds of fennel; juniper berries		
5000	---seeds of fennel; juniper berries	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0910.	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
	--Ginger		
1000	---ginger	free	
	--Saffron		
2000	---saffron	free	
	--Turmeric (curcuma)		
3000	---turmeric (curcuma)	free	
	--Mixtures of 2/more products of different headings of 09.04-09.10		
9100	---mixtures referred to in Note 1 b) to this Chapter	free	
	--Spices, n.e.s. in Ch. 9		
9900	---other	free	
1001.	Wheat and meslin:		
	--Durum wheat		
1080	---other	free	
1006.	Rice:		
	--Semi-milled/wholly milled rice, whether/not polished/glazed		
3090	---other	free	
	--Broken rice		
4090	---other	free	
1007.	Grain sorghum:		
	--Grain sorghum		
0090	---other	free	
1008.	Buckwheat, millet and canary seed; other cereals:		
	--Cereals (excl. those which have been hulled/othw. worked), n.e.s.		
9059	---other	free	Quinoa (Chenopodium quinoa), Amarante (Amaranthus L.) and Canihua (Chenopodium pallidicaule)
1102.	Cereal flours other than of wheat or meslin:		
9059	--other, Quinoa (Chenopodium quinoa), Amarante (Amaranthus tricolor), and Canihua (Chenopodium pallidicaule)	free	
1104.	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3099	--Germ of cereals, whole/rolled/flaked/ground ---other	free	
1106.	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8: --Flour, meal & powder of the dried leguminous vegetables of 07.13		
1090	---other	free	
1107.	Malt, whether or not roasted:		
1019	--Malt, not roasted ---other	free	
2019	--Malt, roasted ---other	free	
1108.	Starches; inulin:		
1190	--Wheat starch ---other	free	
1290	--Maize (corn) starch ---other	free	
1390	--Potato starch ---other	free	
1490	--Manioc (cassava) starch ---other	free	
1919	--Starches (excl. of 1108.11-1108.14) ---other	free	
1999	---other	free	
2090	--Inulin ---other	free	
1201.	Soya beans, whether or not broken:		
0099	--Soya beans, whether/not broken ---other	free	
1202.	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
1099	--Ground-nuts, not roasted/othw. cooked, in shell ---other	free	
2099	--Ground-nuts, not roasted/othw. cooked, shelled, whether/not broken ---other	free	
1203.	Copra:		
	--Copra		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0090	---other	free	
1204.	Linseed, whether or not broken: --Linseed, whether/not broken		
0099	---other	free	
1205.	Rape or colza seeds, whether or not broken: --Low erucic acid rape/colza seeds, whether/not broken		
1031	---for human consumption	free	
1039	---other	free	
1061	---for human consumption	free	
1069	---other	free	
	--Rape/colza seeds (excl. low erucic acid), whether/not broken		
9031	---for human consumption	free	
9039	---other	free	
9061	---for human consumption	free	
9069	---other	free	
1206.	Sunflower seeds, whether or not broken: --Sunflower seeds, whether/not broken		
0031	---for human consumption	free	
0039	---other	free	
0061	---for human consumption	free	
0069	---other	free	
1207.	Other oil seeds and oleaginous fruits, whether or not broken: --Cotton seeds, whether/not broken		
2091	---for human consumption	free	
2099	---other	free	
	--Sesamum seeds, whether/not broken		
4091	---for human consumption	free	
4099	---other	free	
	--Mustard seeds, whether/not broken		
5091	---for human consumption	free	
5099	---other	free	
	--Poppy seeds, whether/not broken		
9118	---for human consumption	free	
9119	---other	free	
	--Oil seeds & oleaginous fruits (excl. of 1206.00 & 1207.20-1207.91), whether/not broken		
9927	---for human consumption	free	
9929	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9937	---for human consumption	free	
9939	---other	free	
9947	---for human consumption	free	
9949	---other	free	
9957	---for human consumption	free	
9959	---other	free	
9998	---for human consumption	free	
9999	---other	free	
1208.	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard: --Flours & meals of soya beans		
1090	---other --Flours & meals of oil seeds/oleaginous fruits other than of mustard (excl. soya beans)	free	
9090	---other	free	
1404.	Vegetable products not elsewhere specified or included: --Cotton linters		
2090	---other	free	
1501.	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03: --Pig fat, incl. lard, & poultry fat, other than of 02.09/15.03		
0018	---in tanks or metal drums	free**	
0019	---other	free**	
0028	---in tanks or metal drums	free**	
0029	---other	free**	
1502.	Fats of bovine animals, sheep or goats, other than those of heading 15.03: --Fats of bovine animals/sheep/goats, other than of 15.03		
0091	---in tanks or metal drums	free**	
0099	---other	free**	
1504.	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: --Fish-liver oils & their fractions, whether/not refined but not chemically modified		
1098	---in tanks or metal drums	free**	
1099	---other	free**	
	--Fats & oils & their fractions, of fish, other than liver oils, whether/not refined but not chemically modified		
2091	---in tanks or metal drums	free**	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2099	---other	free**	
	--Fats & oils & their fractions, of marine mammals, whether/ not refined but not chemically modified		
3091	---in tanks or metal drums	free**	
3099	---other	free**	
1505.	Wool grease and fatty substances derived therefrom (including lanolin):		
	--Wool grease & fatty substance derived therefrom, incl. lanolin		
0099	---other	free	
1506.	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	--Animal fats & oils & fractions thereof (excl. of 1501.00- 1505.00), whether/not refined but not chemically modified		
0091	---in tanks or metal drums	free: oil of cow's foot, grease and oil of bones, for technical use	
0099	---other	free: oil of cow's foot, grease and oil of bones, for technical use	
1508.	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
	--Ground-nut oil, crude		
1090	---other	free**	
	--Ground-nut oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
9018	---in tanks or metal drums	free**	
9019	---other	free**	
9098	---in tanks or metal drums	free**	
9099	---other	free**	
1509.	Olive oil and its fractions, whether or not refined, but not chemically modified:		
	--Olive oil, virgin		
1091	---in glass containers holding not more than 2 litres	free**	
1099	---other	free**	
	--Olive oil (excl. crude & virgin) & fractions thereof, whether/ not refined but not chemically modified		
9091	---in glass containers holding not more than 2 litres	free**	
9099	---other	free**	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1510.	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09: --Oils & fractions thereof, obt. solely from olives (excl. of 15.09), whether/not refined but not chemically modified, incl. blends of these oils/fractions with oils/fractions of 15.09		
0091	---unworked	free**	
0099	---other	free**	
1511.	Palm oil and its fractions, whether or not refined, but not chemically modified: --Palm oil, crude		
1090	---other	free**	
	--Palm oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
9018	---in tanks or metal drums	free**	
9019	---other	free**	
9098	---in tanks or metal drums	free**	
9099	---other	free**	
1512.	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified: --Sunflower seed/safflower oil, crude		
1190	---other	free**	
	--Sunflower seed/safflower oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
1918	---in tanks or metal drums	free**	
1919	---other	free**	
1998	---in tanks or metal drums	free**	
1999	---other	free**	
	--Cotton seed oil, crude, whether/not gossypol has been removed		
2190	---other	free**	
	--Cotton seed oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
2991	---in tanks or metal drums	free**	
2999	---other	free**	
1513.	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified: --Coconut (copra) oil, crude		
1190	---other	free**	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Coconut (copra) oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
1918	---in tanks or metal drums	free**	
1919	---other	free**	
1998	---in tanks or metal drums	free**	
1999	---other	free**	
	--Palm kernel/babassu oil, crude		
2190	---other	free**	
	--Palm kernel/babassu oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
2918	---in tanks or metal drums	free**	
2919	---other	free**	
2998	---in tanks or metal drums	free**	
2999	---other	free**	
1514.	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
	--Low erucic acid rape/colza oil, crude		
1190	---other	free**	
	--Low erucic acid rape/colza oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
1991	---in tanks or metal drums	free**	
1999	---other	free**	
	--Rape/colza oil (excl. low erucic acid oil) & mustard oil, crude		
9190	---other	free**	
	--Rape/colza oil (excl. low erucic acid oil) & mustard oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
9991	---in tanks or metal drums	free**	
9999	---other	free**	
1515.	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
	--Maize (corn) oil, crude		
2190	---other	free**	
	--Maize (corn) oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
2991	---in tanks or metal drums	free**	
2999	---other	free**	
	--Castor oil & fractions thereof, whether/not refined but not chemically modified		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3091	---in tanks or metal drums	free**	
3099	---other	free**	
	--Sesame oil & fractions thereof , whether/not refined but not chemically modified		
5019	---other	free**	
5091	---in tanks or metal drums	free**	
5099	---other	free**	
	--Fixed vegetable fats & oils (excl. of 1515.11-1515.50, incl. jojoba oil) & their fractions, whether/not refined but not chemically modified		
9013	---crude	free**	
9018	---in tanks or metal drums	free**	
9019	---other	free**	
9028	---in tanks or metal drums	free**	
9029	---other	free**	
9038	---in tanks or metal drums	free**	
9039	---other	free**	
9098	---in tanks or metal drums	free**	
9099	---other	free**	
1516.	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:		
	--Animal fats & oils & fractions thereof , partly/wholly hydrogenated/inter-esterified/re-esterified/ elaidinized, whether/not refined but not further prepared		
1091	---in tanks or metal drums	free**	
1099	---other	free**	
	--Vegetable fats & oils & fractions thereof , partly/wholly hydrogenated/inter-esterified/re-esterified/elaidinized, whether/not refined but not further prepared		
2092	---hydrogenated castor oil, so called "opal-wax"	free**	
2093	---other	free**	
2097	---hydrogenated castor oil, so called "opal-wax"	free**	
2098	---other	free**	
1517.	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16: --Margarine (excl. liquid margarine)		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1062	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1067	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1072	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1077	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1082	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1087	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1092	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1097	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
	--Edible mixtures/preparations of animal/vegetable fats/oils/ fractions of different fats/oils of Ch.15, other than edible fats/ oils/ fractions of 15.16/non-liquid margarine		
9020	---mixtures and edible preparations used as mould release oil or separating oil	free	
9062	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
9067	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1518.	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures: --Animal/vegetable fats & oils & their fractions, boiled/ oxidised/ dehydrated/sulphurised/blown/ polymerised by heat in vacuum/ in inert gas/othw. chemically modified, excluding those of heading 15.16; inedible mixtures/ preparations of animal/vegetable fats/		
0019	---other	free**	
0089	---other	free	
0092	---Linoxyn	free	
0097	---other	free	
1520.	Glycerol, crude; glycerol waters and glycerol lyes: --Glycerol, crude; glycerol waters & glycerol lyes		
0000		free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1521.	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured: --Beeswax, other insect waxes & spermaceti, whether /not refined/coloured		
9020	---processed (bleached, coloured, etc.)	free	
1601.	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products: --Sausages & similar products, of meat/meat offal/blood; food preparations based on these products		
0021	---within the limits of the tariff quota (Q. No. 6)		15.00
0031	---within the limits of the tariff quota (Q. No. 6)		15.00
0049	---other		15.00
1602.	Other prepared or preserved meat, meat offal or blood: --Homogenised preparations of prepared/preserved meat/ meat offal		
1010	---within the limits of the tariff quota (Q. No. 5) --Prepared/preserved preparations of liver of any animal		42.50
2010	---with a basis of goose liver --Prepared/preserved preparations of turkey (excl. homogenised preparations)	free	
3110	---within the limits of the tariff quota (Q. No. 6) --Prepared/preserved preparations of fowls of the genus Gallus domesticus (excl. homogenised preparations)		25.00
3210	---within the limits of the tariff quota (Q. No. 6) --Prepared/preserved preparations of fowls of 01.05 (excl. turkey & fowls of the genus Gallus domesticus)		25.00
3910	---within the limits of the tariff quota (Q. No. 6) --Hams & cuts thereof		25.00
4111	---within the limits of the tariff quota (Q. No. 6)		52.00
1604.	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: --Herrings, prepared/preserved, whole/in pieces (excl. minced)		
1290	---other --Sardines, sardinella & brisling/sprats, prepared/preserved, whole/in pieces (excl. minced)	free	
1390	---other --Tunas, skipjack & bonito (Sarda spp.), prepared/preserved, whole/in pieces (excl. minced)	free	
1490	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1590	--Mackerel, prepared/preserved, whole/in pieces (excl. minced) ---other	free	
1690	--Anchovies, prepared/preserved, whole/in pieces (excl. minced) ---other	free	
1999	--Fish (excl. of 1604.11-1604.16), prepared/preserved, whole/ in pieces (excl. minced) ---other	free	
2090	--Prepared/preserved fish other than whole/in pieces ---other	free	
1701.	Cane or beet sugar and chemically pure sucrose, in solid form:		
1100	--Cane sugar, raw, in solid form, not containing added flavouring/colouring matter ---Cane sugar, raw, in solid form, not containing added flavouring/colouring matter	free: up to 7000 ton annually only for food for human and not for refining	22.00: over quota
1200	--Beet sugar, raw, in solid form, not containing added flavouring/colouring matter ---Beet sugar, raw, in solid form, not containing added flavouring/colouring matter		22.00
9999	--Cane/beet sugar & chemically pure sucrose, in solid form not containing added flavouring/colouring matter ---Cane/beet sugar & chemically pure sucrose, in solid form not containing added flavouring/colouring matter		22.00 for up to 10000 ton annually, otherwise 7.00
1702.	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
5000	--Chemically pure fructose ---chemically pure fructose	free	
9023	--Sugars, incl. invert sugar & other sugar & sugar syrup blends containing in the dry state 50% by weight of fructose (excl. of 1702.11-1702.60) --maltodextrine	free	
9024	--chemically pure maltose	free	
9028	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1704.	Sugar confectionery (including white chocolate), not containing cocoa: --Chewing gum, whether/not sugar-coated		
1010	---containing more than 70% by weight of sucrose	free + vc	
1020	---containing more than 60% but not more than 70% by weight of sucrose	free + vc	
1030	---containing not more than 60% by weight of sucrose --Sugar confectionery other than chewing gum (incl. white chocolate), not containing cocoa	free + vc	
9010	---white chocolate	free + vc	
9020	---sugar confectionery of all kinds, containing fruit or nuts (for example, fruit pastes, nougat, marzipan and the like)	free + vc	
9031	---exceeding 10 %	free + vc	
9032	---exceeding 10 %	free	
9041	---exceeding 70%	free	
9042	---exceeding 50 % but not exceeding 70 %	free	
9043	---not exceeding 50%	free	
9050	---containing vegetable fat but not containing milkfat	free	
9060	---containing milkfat	free	
9091	---exceeding 70%	free	
9092	---exceeding 50 % but not exceeding 70 %	free	
9093	---not exceeding 50%	free	
1802.	Cocoa shells, husks, skins and other cocoa waste: --Cocoa shells, husks, skins & other cocoa waste		
0090	---other	free	
1805.	Cocoa powder, not containing added sugar or other sweetening matter: --Cocoa powder, not containing added sugar/other sweetening matter		
0000	---Cocoa powder, not containing added sugar or other sweetening matter	free	
1806.	Chocolate and other food preparations containing cocoa: --Cocoa powder, containing added sugar/other sweetening matter		
1010	---containing more than 65% by weight of sucrose	free + vc	
1020	---containing not more than 65% by weight of sucrose --Chocolate & other food preparations containing cocoa (excl. of 1803.10-1806.10), in blocks/slabs/bars weighing >2kg/in liquid/paste/powder/granular/other bulk form in containers/ immediate packings, of a content exceeding 2kg	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2011	---exceeding 85 %	free + vc	
2012	---exceeding 50 % but not exceeding 85 %	free + vc	
2013	---exceeding 25 % but not exceeding 50 %	free + vc	
2014	---exceeding 11 % but not exceeding 25 %	free + vc	
2015	---exceeding 1,5 % but not exceeding 11 %	free + vc	
2019	---other	free + vc	
2071	---exceeding 6 %	free + vc	
2072	---exceeding 3 % but not exceeding 6 %	free + vc	
2073	---not exceeding 3 %	free + vc	
2074	---containing more than 15 % by weight of fat	free + vc	
2079	---other	free + vc	
2081	---containing more than 15 % by weight of fat	free + vc	
2082	---other	free + vc	
2083	---other	free + vc	
2084	---containing more than 20 % by weight of fat	free + vc	
2085	---other	free + vc	
2089	---other	free + vc	
	--Chocolate & other food preparations containing cocoa, in blocks/slabs/bars, weighing 2kg/less, filled		
3111	---containing fat other than milkfat (whether or not containing milkfat)	free + vc	
3119	---other	free + vc	
3121	---containing fat	free + vc	
3129	---other	free + vc	
	--Chocolate & other food preparations containing cocoa, in blocks/slabs/bars, weighing 2kg/less, not filled		
3211	---exceeding 6 %	free + vc	
3212	---exceeding 3 % but not exceeding 6 %	free + vc	
3213	---not exceeding 3 %	free + vc	
3290	---other	free + vc	
	--Chocolate & other food preparations containing cocoa (excl. of 1806.20-1806.32)		
9031	---containing more than 15 % by weight of fat	free + vc	
9032	---containing more than 8 % but not more than 15 % by weight of fat	free + vc	
9033	---other	free + vc	
9049	---other	free + vc	
9051	---containing more than 15 % by weight of fat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9052	---containing more than 8 % but not more than 15 % by weight of fat	free + vc	
9053	---other	free + vc	
9069	---other	free + vc	
1901.	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods: --Preparations for infant use, put up for RS		
1011	---containing more than 12 % by weight of milkfat	free + vc	
1014	---containing more than 6 % but not more than 12 % by weight of milkfat	free + vc	
1015	---containing more than 3 % but not more than 6 % by weight of milkfat	free + vc	
1016	---containing more than 1,5 % but not more than 3 % by weight of milkfat	free + vc	
1019	---other	free + vc	
1021	---containing sugar	free + vc	
1022	---not containing sugar --Mixes & doughs for the preparation of bakers' wares of 19.05	free + vc	
2011	---for infant use or for dietetic purposes	free + vc	
2012	---of wild boars	free + vc	
2018	---containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	free + vc	
2019	---other	free + vc	
2081	---containing more than 25% by weight of milkfat	free + vc	
2082	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
2084	---containing more than 6 % but not more than 12 % by weight of milkfat	free + vc	
2085	---containing more than 3 % but not more than 6 % by weight of milkfat	free + vc	
2089	---other	free + vc	
2091	---containing more than 25% by weight of milkfat	free + vc	
2092	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
2094	---containing more than 6 % but not more than 12 % by weight of milkfat	free + vc	
2095	---containing more than 3 % but not more than 6 % by weight of milkfat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2096	---containing fat	free + vc	
2098	---other	free + vc	
	--Malt extract; food preparations of flour/groats/meal/starch/ malt extract,not containing cocoa/containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified/incl.; food preparations of goods of headings 04.01 t		
9011	---for infant use or for dietetic purposes	free + vc	
9012	---of wild boars	free + vc	
9018	---containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	free + vc	
9019	---other	free + vc	
9021	---more than 80 %	free + vc	
9022	---not more than 80 %	free + vc	
9031	---exceeding 85 %	free + vc	
9032	---exceeding 50 % but not exceeding 85 %	free + vc	
9033	---exceeding 25 % but not exceeding 50 %	free + vc	
9034	---exceeding 11 % but not exceeding 25 %	free + vc	
9035	---exceeding 1,5 % but not exceeding 11 %	free + vc	
9036	---not exceeding 1,5 %	free + vc	
9037	---not containing milkfat	free + vc	
9041	---exceeding 50 %	free + vc	
9042	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9043	---other	free + vc	
9044	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9045	---other	free + vc	
9046	---not exceeding 3 %	free + vc	
9047	---not containing milkfat	free + vc	
9081	---containing more than 25% by weight of milkfat	free + vc	
9082	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
9089	---other	free + vc	
9091	---containing more than 25% by weight of milkfat	free + vc	
9092	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
9093	---containing fat	free + vc	
9094	---not containing fat	free + vc	
9095	---containing fat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9096	---containing sugar or eggs	free + vc	
9099	---other	free	
1902.	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: --Uncooked pasta, not stuffed/othw. prepared, containing eggs		
1110	---made exclusively from durum wheat	free + vc	
1190	---other --Uncooked pasta, not stuffed/othw. prepared, not containing eggs	free + vc	
1910	---made exclusively from durum wheat	free + vc	
1990	---other --Stuffed pasta, whether/not cooked/othw. prepared	free + vc	
2000	---stuffed pasta, whether or not cooked or otherwise prepared --Pasta (excl. of 1902.11-1902.20)	free + vc	
3000	---other pasta --Couscous	free + vc	
4011	---for human consumption	free + vc	
4019	---other	free + vc	
4090	---other	free + vc	
1903.	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms: --Tapioca & substitutes therefor prepared from starch, in the form of flakes/grains/pearls/siftings/similar forms		
0000	---Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	free	
1904.	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked: --Prepared foods obt. by the swelling/roasting of cereals/ cereal products		
1010	---«Müesli» type preparations	free + vc	
1090	---other --Prepared foods obt. from unroasted cereal flakes/mixtures of unroasted cereal flakes & roasted cereal flakes/swelled cereals	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2000	---prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals --Bulgur wheat	free + vc	
3000	---bulgur wheat --Cereals other than maize (corn) in grain form/in the form of flakes/ other worked grains (excl. flour/groats/meal), pre-cooked/othw. prepd, n.e.s.	free + vc	
9010	---containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof	free + vc	
9090	---other	free + vc	
1905.	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: --Crispbread		
1010	---not containing added sugar or other sweetening matter	free + vc	
1020	---containing added sugar or other sweetening matter --Gingerbread&the like	free + vc	
2011	---exceeding 9 %	free + vc	
2012	---exceeding 3 % but not exceeding 9 %	free + vc	
2013	---exceeding 1 % but not exceeding 3 %	free + vc	
2020	---containing other fat	free + vc	
2030	---not containing fat --Sweet biscuits	free + vc	
3111	---exceeding 15 %	free + vc	
3112	---exceeding 6 % but not exceeding 15 %	free + vc	
3113	---exceeding 3 % but not exceeding 6 %	free + vc	
3114	---exceeding 1 % but not exceeding 3 %	free + vc	
3191	---exceeding 15 %	free + vc	
3192	---exceeding 6 % but not exceeding 15 %	free + vc	
3193	---exceeding 3 % but not exceeding 6 %	free + vc	
3194	---not exceeding 3 % --Waffles & wafers	free + vc	
3210	---not containing added sugar or other sweetening matter	free + vc	
3220	---containing added sugar or other sweetening matter --Rusks, toasted bread & similar toasted products	free + vc	
4010	---not containing added sugar or other sweetening matter	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
4021	---rusks	free + vc	
4029	---other	free + vc	
	--Bread, pastry, cakes, biscuits & other bakers' wares, whether/not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper & similar products (excl. of 1905.10 - 1905.40)		
9025	---other	free + vc	
9029	---other	free + vc	
9031	---matzos	free + vc	
9032	---breadcrumbs	free + vc	
9039	---other	free + vc	
9071	---for infant use or for dietetic purposes	free + vc	
9072	---of wild boars	free + vc	
9078	---containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	free + vc	
9079	---other	free + vc	
9081	---other, of flakes, flour, meal or starch of potatoes	free + vc	
9082	---other, not containing added sugar or other sweetening matter	free + vc	
9083	---containing milkfat	free + vc	
9084	---breadcrumbs	free + vc	
9085	---other	free + vc	
9086	---breadcrumbs	free + vc	
9089	---other	free + vc	
2001.	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
	--Vegetables, fruit, nuts & other edible parts of plants (excl. cucumbers & gherkins), prepared/preserved by vinegar/ acetic acid		
9011	---tropical	free	
9020	---sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free	
9092	---palm hearts; yams, sweet potatoes and similar edible plant parts of tariff heading 0714	free: hearts of palms, ignames, sweet potatoes and edible part of similar plants of which the content of starch is 5% or more than the weight	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9098	---other	free for pimentos of Capsicum or Pimenta: mashrooms, olives and capers	
2002.	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: --Tomatoes, prepared/preserved othw. than by vinegar/acetic acid, other than whole/in pieces		
9010	---Tomatoes, prepared/preserved othw. than by vinegar/acetic acid, other than whole/in pieces	free	
2004.	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06: --Potatoes, prepared/preserved othw. than by vinegar/acetic acid, frozen, other than products of 20.06		
1012	---in the form of flour, meal or flakes	free + vc	
1014	---in the form of flour, meal or flakes	free + vc	
1092	---in the form of flour, meal or flakes	free + vc	
1094	---in the form of flour, meal or flakes --Vegetables & mixtures of vegetables, preserved/preserved othw. than by vinegar/acetic acid, frozen, other than potatoes & products of 20.06	free + vc	
9013	--sweet corn (Zea mays var. saccharata)	free	
9041	--asparagus		5.10
9043	--sweet corn (Zea mays var. saccharata)	free	
2005.	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06: --Asparagus, preserved/preserved othw. than by vinegar/ acetic acid, not frozen, other than products of 20.06		
6090	---other		4.20
2006.	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacT or crystallised): --Vegetables, fruit, nuts, fruit-peel & other parts of plants, preserved by sugar (drained/glacT/crystallised)		
0010	---tropical fruit, tropical nuts and tropical fruit-peel	free	
0020	---sweet corn (Zea mays var. saccharata)	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0080	---other	free: but not from fruits pépin, cherries or quetsche	
2007.	Jams, fruit jellies, marmalades, fruit or nut purTe and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter: --Homogenised preparations of fruits/nuts, obt. by cooking, whether/not containing added sugar/other sweetening matter		
1000	---homogenized preparations --Citrus fruit preparations (excl. homogenized), obt. by cooking, whether/not containing added sugar/other sweetening matter	free: but not from fruits pépin, cherries or quetsche	
9110	---not containing added sugar or other sweetening matter	free	
9120	---containing added sugar or other sweetening matter --Preparations of fruit (excl. citrus fruit; excl. homogenized), obt. by cooking, whether/not containing added sugar/ other sweetening matter	free	
9911	---tropical fruit and tropical nuts	free	
9919	---other	free: but not from fruits pépin, cherries or quetsche	
9921	---tropical fruit and tropical nuts	free	
9929	---other	free: but not from fruits pépin, cherries or quetsche	
2008.	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: --Ground-nuts, prepared/preserved, whether/not containing added/ sugar/other sweetening matter/spirit, n.e.s.		
1190	---other --Nuts (excl. ground-nuts), incl. mixtures, prepared/preserved, whether/not containing added sugar/other sweetening matter/ spirit, n.e.s.	free	
1910	---tropical fruit and tropical nuts	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1990	---other		7.50
	--Pineapples, prepared/preserved, whether/not containing added sugar/other sweetening matter/spirit, n.e.s.		
2000	---pineapples	free	
	--Citrus fruit, prepared/preserved, whether/not containing added sugar/other sweetening matter/spirit, n.e.s.		
3010	---pulp, not containing added sugar or other sweetening matter		12.50
	--Palm hearts, prepared/preserved, whether/not containing added sugar/other sweetening matter/spirit, n.e.s.		
9100	---palm hearts	free	
	--Mixtures of edible parts of plants (excl. of 2008.19), prepared/ preserved, whether/not containing added sugar/ other sweetening matter/spirit, n.e.s.		
9211	---of tropical fruit and tropical nuts	free	
	--Edible parts of plants, prepared/preserved, whether/ not containing added sugar/other sweetening matter/spirit, n.e.s.		
9911	---of tropical fruits	free	
9919	---other	free: but not from fruits pépin, cherries or quetsche	
9996	---tropical fruit and tropical nuts	free	
9998	---maize (corn), other than sweet corn (Zea mays var. saccharata)	free	
2009.	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		
	--Orange juice, frozen, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
1110	---not containing added sugar or other sweetening matter		14.00
1120	---containing added sugar or other sweetening matter		14.00
	--Orange juice, not frozen, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
1210	---not containing added sugar or other sweetening matter		14.00
1220	---containing added sugar or other sweetening matter		14.00
	--Orange juice, not frozen (excl. of 2009.19), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1930	---not containing added sugar or other sweetening matter		14.00
1940	---containing added sugar or other sweetening matter		14.00
	--Grapefruit juice, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
2120	---containing added sugar or other sweetening matter		14.00
	--Grapefruit juice (excl. of 2009.21), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
2920	---containing added sugar or other sweetening matter		14.00
	--Juice of any single citrus fruit other than orange/grapefruit, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
3119	---other	free	
	--Juice of any single citrus fruit other than orange/grapefruit (excl. of 2009.31), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
3919	---other	free	
	--Pineapple juice, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
4110	---not containing added sugar or other sweetening matter	free	
4120	---containing added sugar or other sweetening matter	free	
	--Pineapple juice (excl. of 2009.41), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
4910	---not containing added sugar or other sweetening matter	free	
4920	---containing added sugar or other sweetening matter	free	
	--Grape juice, incl. grape must (excl. of 2009.61), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
6910	---within the limits of the tariff quota (Q. No. 22)		50.00
	--Juice of any single fruit/vegetable (excl. of 2009.11-2009.79), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
8081	---of tropical fruit	free	
8089	---other	free	
8098	---of tropical fruit	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
8099	---other	free	
	--Mixtures of juices, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
9061	---with a basis of juices of tropical fruits or tropical nuts	free	
9069	---other	free	
9098	---with a basis of tropical-fruits juices	free	
9099	---other	free	
2101.	Extracts, essences and concentrates, of coffee, tea or matt and preparations with a basis of these products or with a basis of coffee, tea or matT; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	--Extracts, essences & concentrates of coffee		
1100	---extracts, essences and concentrates	free	
	--Preparations with a basis of extracts/essences/concentrates of coffee/with a basis of coffee		
1211	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
1219	---other	free	
1291	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
1299	---other	free	
	--Extracts, essences & concentrates of tea/matt, & preparations with a basis of these extracts/essences/concentrates/with a basis of tea/matt		
2011	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
2019	---other	free	
2091	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
2099	---other	free	
	--Roasted chicory & other roasted coffee substitutes, & extracts, essences & concentrates thereof		
3000	---roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	free	
2102.	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1099	--Active yeasts ---other	free	
2019	--Inactive yeasts; other single-cell micro-organisms, dead (excl. vaccines of 30.02) ---other	free	
2029	---other	free	
3000	--Prepared baking powders ---prepared baking powders	free	
2103.	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
1000	--Soya sauce ---Soya sauce	free	
2000	--Tomato ketchup & other tomato sauces ---tomato ketchup and other tomato sauces	free	
3018	--Mustard flour & meal & prepared mustard ---mustard flour and meal, unmixed	free	
3019	---other	free	
9000	--Sauces & preparations therefor, n.e.s.; mixed condiments & mixed seasonings, n.e.s. ---other	free	
2104.	Soups and broths and preparations therefor; homogenised composite food preparations:		
1000	--Soups & broths & preparations therefor ---soups and broths and preparations therefor	free	
2000	--Homogenised composite food preparations ---homogenized composite food preparations	free + vc	
2105.	Ice cream and other edible ice, whether or not containing cocoa:		
0010	--Ice cream & other edible ice, whether/not containing cocoa ---containing more than 13 % by weight of milkfat	free + vc	
0020	---containing more than 10 % but not more than 13 % by weight of milkfat	free + vc	
0030	---containing more than 7 % but not more than 10 % by weight of milkfat	free + vc	
0040	---containing more than 3 % but not more than 7 % by weight of milkfat	free + vc	
0051	---containing more than 10 % by weight of other fat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0052	---containing more than 3 % but not more than 10 % by weight of other fat	free + vc	
0053	---not containing fat or containing not more than 3 % by weight of other fat	free + vc	
2106.	Food preparations not elsewhere specified or included: --Protein concentrates & textured protein substance		
1011	---containing milkfat, other fat or sugar	free + vc	
1019	---other --Food preparations, n.e.s.	free	
9010	---sweeteners in the form of tablets	free	
9021	---containing added sugar or other sweetening matter, of a sucrose content exceeding 60% by weight	free + vc: not pepin fruit sugar	
9022	---containing added sugar or other sweetening matter, of a sucrose content exceeding 50% but not exceeding 60% by weight	free + vc: not pepin fruit sugar	
9023	---containing added sugar or other sweetening matter, of a sucrose content not exceeding 50% by weight	free + vc: not pepin fruit sugar	
9024	---not containing added sugar or other sweetening matter	free: not pepin fruit sugar	
9029	---other	free	
9030	---protein hydrolysates and yeast autolysates	free	
9040	---chewing-gum and sweets, tablets, pastilles and the like, not containing sugar	free + vc	
9050	---containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof and not more than 20% by weight of milkfat	free + vc	
9060	---exceeding 50 %	free + vc	
9061	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9062	---other	free + vc	
9063	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9064	---other	free + vc	
9065	---exceeding 12 % but not exceeding 20 %	free + vc	
9066	---exceeding 6 % but not exceeding 12 %	free + vc	
9067	---exceeding 3 % but not exceeding 6 %	free + vc	
9068	---exceeding 1.5 % but not exceeding 3 % (other than products of tariff headings 2106.9071/9072)	free + vc	
9069	---exceeding 1 % but not exceeding 1.5 % (other than products of tariff headings 2106.9071/9072)	free + vc	
9071	---exceeding 60 %	free + vc	
9072	---exceeding 40 % but not exceeding 60 %	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9073	---exceeding 25 % but not exceeding 40 %	free + vc	
9074	---exceeding 10 % but not exceeding 25 %	free + vc	
9075	---exceeding 5 % but not exceeding 10 %	free + vc	
9076	---exceeding 1 % but not exceeding 5 %	free + vc	
9094	---exceeding 50 %	free + vc	
9095	---not exceeding 50%	free + vc	
9096	---containing cereals, malt extracts or eggs (not containing sugar)	free + vc	
9099	---other	free	
2201.	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow: --Mineral waters (natural/artificial) & aerated waters, not containing added sugar/other sweetening matter/flavoured		
1000	---mineral waters and aerated waters	free	
2202.	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09: --Waters, incl. mineral waters & aerated waters, containing added sugar/other sweetening matter/flavoured		
1000	---waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	free	
	--Non-alcoholic beverages other than waters of 2202.10 (not incl. fruit/vegetable juices of 20.09)		
9090	---other	free	
2203.	Beer made from malt: --Beer made from malt		
0010	---in containers holding more than 2 hl	free	
0020	---in containers holding more than 2 litres but not more than 2 hl	free	
0031	---in glass bottles	free	
0039	---other	free	
2204.	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09: --Wine other than sparkling wine of fresh grapes, incl. fortified; grape must with fermentation prevented/arrested by the addition of alcohol, in containers of 2 l/less		
2150	---sweet wine, specialities and mistelles		17.50

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Wine other than sparkling wine of fresh grapes, incl. fortified; grape must with fermentation prevented/arrested by the addition of alcohol, in containers of >2 l		
2941	---white	free	
2942	---red	free	
2950	---sweet wine, specialities and mistelles		17.50
	--Grape must (excl. of 20.09)		
3000	---other grape must	free	
2205.	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
	--Vermouth & other wine of fresh grapes flavoured with plants/ aromatic substance, in containers of 2 l/less		
1020	---of an alcoholic strength by volume exceeding 18 % vol	free	
	--Vermouth & other wine of fresh grapes flavoured with plants/ aromatic substance, in containers of > 2l		
9020	---of an alcoholic strength by volume exceeding 18 % vol	free	
2207.	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:		
	--Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol.		
1000	---undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	free	
	--Ethyl alcohol & other spirits, denatured, of any strength		
2000	---ethyl alcohol and other spirits, denatured, of any strength	free	
2208.	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:		
	--Spirits obt. by distilling grape wine/grape marc		
2011	---spirits obtained by distilling grape wine	free	
2019	---other	free	
2021	---spirits obtained by distilling grape wine	free	
2029	---other	free	
	--Whiskies		
3010	---in containers holding more than 2 litres	free	
3020	---in containers holding not more than 2 litres	free	
	--Rum & tafia		
4010	---in containers holding more than 2 litres	free	
4020	---in containers holding not more than 2 litres	free	
	--Gin & Geneva		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
5011	---gin	free	
5019	---other	free	
5021	---gin	free	
5029	---other	free	
	--Vodka		
6010	---in containers holding more than 2 litres	free	
6020	---in containers holding not more than 2 litres	free	
	--Liqueurs & cordials		
7000	---liqueurs and cordials	free	
	--Undenatured ethyl alcohol of an alcoholic strength by volume <80%vol; other spirits, liquers & other spiritous beverages		
9010	---undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	free	
9021	---more than 2 litres		29.00
9022	---not more than 2 litres		40.00
9099	---other	free	
2209.	Vinegar and substitutes for vinegar obtained from acetic acid: --Vinegar & substitutes for vinegar obt. from acetic acid		
0000	---Vinegar and substitutes for vinegar obtained from acetic acid	free	
2309.	Preparations of a kind used in animal feeding: --Dog/cat food, put up for RS		
1021	---containing milk or whey powder		6.40
1029	---other		5.50
2402.	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes: --Cigarettes containing tobacco		
2010	---Cigarettes containing tobacco	free: Beedies	
2020	---Cigarettes containing tobacco	free: Beedies	
2403.	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences: --Homogenised/reconstituted tobacco		
9100	---«homogenized» or «reconstituted» tobacco	free	
	--Manufactured tobacco & manufactured tobacco substitutes, n.e.s. (excl. smoking tobacco & homogenised/ reconstituted tobacco); tobacco extracts & essences		
9920	---tobacco extracts	free	

* vc= variable charge

** for technical use

Annex 3
PRODUCT COVERAGE AND TARIFF REDUCTION OR INDUSTRIAL PRODUCTS
(CHAPTERS 25-97)

Chapter	Description of goods	Tariff preferences granted	Exceptions
25 - 27	Mineral products	100%	
28 - 38	Products of the chemical and allied industries	100%	Excluding: HS 2901, 2902, 340399, 3501,3502,3505, and 38231210
		29054300: free + vc	
		35069910: deduction of 6.00Fr.	
		36041000: free but for China deduction of 30%	
		36049000: free but for China deduction of 30%	
		38231190: deduction of 1.00Fr.	
		38241010: deduction of 1.50Fr	
		38249091: deduction of 2.00Fr.	
39 - 49	Plastic materials, raw hides and skins, leather, wood, carbon, articles of wood, paper-making material	100%	
50 - 63	Textiles and clothing	50%	Excluding: HS 5001-5003, 5101-5103,5201-5203,5301-5305, and 6310
		Free: HS 5110, 511111, 5113, 5306, 5307, 5308, 5309, 5310, 5311, 560721, 560729, 560790, 560890, 570220, 5705, and 630510	
64	Footwear, gaiter	100%	
65	Headgears	100%	
66	Umbrellas, walking sticks, sunshades	100%	
67 - 73	Feathers, prepared feathers and down; articles of stone, plaster, ceramic; pearls, precious stones, precious metals, fantasy jewelry; iron and steel	100%	

Chapter	Description of goods	Tariff preferences granted	Exceptions
74	Copper and articles made out of it	100%	
75	Nickel and articles made out of it	100%	
76	Aluminium and articles made out of it	100%	
77 - 83	Lead, zinc, tin and articles made out of it; tools, cutlery	100%	
84	Nuclear reactors, cauldron, machines (reactor)	100%	
85	Electrical machinery and apparatus	100%	
86 - 89	Transport equipment	100%	
90 - 92	Optical instruments; watches; musical instruments	100%	
93	Arms and ammunition	100%	
94 - 96	Furniture; toys; sports equipment	100%	
97	Works of art, collective items and antiques	100%	

Annex 4

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

Introductory notes

Note 1

1.1. This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by the scheme of generalised tariff preferences (GSP) of Switzerland.

1.2. This Annex lays down the conditions pursuant to Article 6 of Federal Ordinance of 30 March 2011 on Rules of Origin for the Swiss Generalized System of Preferences (RS 946.39). There are four different types of rules, which vary according to the product:

(a) through a maximum content of non-originating materials allowed in a obtained product;

(b) through working or processing the 4-digit Harmonized System (HS) headings or 6-digit HS sub-headings of the manufactured products becomes different from the 4-digit HS headings or 6-digit sub-headings respectively of the materials used;

(c) a specific working and processing operation is carried out;

(d) working or processing is carried out on certain wholly obtained materials.

Note 2

2.1. The first two columns in the list describe the product obtained. The first column gives the HS heading number or chapter number used in the HS and the second column gives the description of goods used in that system for that HS heading or chapter. For each entry in the first two columns one or more rules ("qualifying operations") are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by "ex", this signifies that the rule in column 3 applies only to the part of that HS heading as described in column 2.

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

2.3. Where there are different rules in the list applying to different products within a HS heading, each indent contains the description of that part of the HS heading covered by the adjacent rule in column 3.

2.4. Where two alternative rules are set out in column 3, separated by "or", it is at the choice of the exporter which one to use.

2.5. For some products less stringent rules shall apply for products originating in LDCs. In these cases, column 3 is split into two sub-columns, (a) and (b), with sub-column (a) showing the rule applicable to LDCs and sub-column (b) showing the rule applicable to all other beneficiary countries.

Note 3

3.1. Article 6, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in Switzerland.

Example: An engine of HS heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 50 per cent of the ex-works price (70 per cent for a LDC), is made from “other alloy steel roughly shaped by forging” of HS heading ex 7224.

If this forging has been forged in a beneficiary country concerned or in Switzerland from a non-originating ingot, it has already acquired originating status by virtue of the rule for HS heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the beneficiary country concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

3.3. Without prejudice to Note 3.2, where a rule uses the expression “Manufacture from materials of any HS heading”, then materials of any HS heading(s) (even materials of the same description and HS heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “Manufacture from materials of any HS heading, including other materials of HS heading ...” or “Manufacture from materials of any HS heading, including other materials of the same HS heading as the product” means that materials of any HS heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example: The rule for fabrics of HS headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition. (See also Note 6.2 below in relation to textiles). However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Note 4

4.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

4.2. The term “natural fibres” includes horsehair of HS heading 0503, silk of HS headings 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of HS headings 5101 to 5105, the cotton fibres of HS headings 5201 to 5203 and the other vegetable fibres of HS headings 5301 to 5305.

4.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials not classified in HS chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of HS headings 5501 to 5507.

Note 5

5.1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

5.2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of HS heading 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of HS heading 5605,
- glass fibres,
- metallic fibres.

Example: A yarn of HS heading 5205 made from cotton fibres of HS heading 5203 and synthetic staple fibres of HS heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example: A woollen fabric of HS heading 5112 made from woollen yarn of HS heading 5107 and synthetic yarn of staple fibres of HS heading 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin

rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

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

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

5.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped” this tolerance is 20 per cent in respect of this yarn.

5.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film”, this tolerance is 30 per cent in respect of this strip.

Note 6

6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a HS heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials which are not classified within HS chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

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

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

Note 7

7.1. For the purposes of HS headings 2707 and 2713, the “specific processes” are the following:

- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (h) alkylation;
 - (i) isomerization.
-

7.2. For the purposes of HS headings 2710 to 2712, the “specific processes” are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling within HS heading ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within HS heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within HS heading ex 2710 only, treatment with hydrogen at a pressure of more than 20 bars and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of HS heading ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within HS heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within HS heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of HS heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of HS headings ex 2707 to 2713, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

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

Harmonized System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and — the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading

(1)	(2)	(3)
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40 % of the weight of the final product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and — in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702

(1)	(2)	(3)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which <ul style="list-style-type: none"> — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and — the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	– Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: <ul style="list-style-type: none"> — all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product

(1)	(2)	(3)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — all the materials of Chapters 2 and 3 used are wholly obtained, and — the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar ⁽¹⁾) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50 % of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	<p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2711	Petroleum gases and other gaseous hydrocarbons	<p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	<p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	<p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	<p>(a) Least developed countries (hereinafter "LDCs")</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 2811	Sulphur trioxide	<p>(a) LDCs</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

(1)	(2)	(3)	
ex 2840	Sodium perborate	<p>(a) LDCs</p> <p>Manufacture from disodium tetra-borate pentahydrate</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from disodium tetra-borate pentahydrate</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	– Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
	– Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

(1)	(2)	(3)	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	<p>(a) LDCs</p> <p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

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(1)	(2)	(3)	
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>Manufacture from materials of any heading</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

(1)	(2)	(3)	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including materials of a different "group" (4) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	

(1)	(2)	(3)	
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 3803	Refined tall oil	(a) LDCs Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3806	Ester gums	(a) LDCs Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 3823 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 3823 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
3824 60	Sorbitol other than that of sub-heading 2905 44	<p>(a) LDCs</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 39	Plastics and articles thereof; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
	– Polyester	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

(1)	(2)	(3)	
ex 3920	Ionomer sheet or film	<p>(a) LDCs</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3921	Foil of plastic, metallised	<p>(a) LDCs</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	<p>Manufacture from materials of any heading, except those of headings 4011 and 4012</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading	

(1)	(2)	(3)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91, or Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing

(1)	(2)	(3)
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, type-scripts and plans	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting (?)

(1)	(2)	(3)	
5007	Woven fabrics of silk or of silk waste:	<p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p>
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (?)	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p>
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5208 to 5212	Woven fabrics of cotton:	<p>(a) LDCs</p> <p>Weaving ⁽⁷⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾</p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(a) LDCs</p> <p>Weaving ⁽⁷⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾</p>

(1)	(2)	(3)	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (?)	
5407 and 5408	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p>
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (?)	
5512 to 5516	Woven fabrics of man-made staple fibres:	<p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p>

(1)	(2)	(3)	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <i>or</i> Flocking accompanied by dyeing or printing (?)	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product <i>or</i> Fabric formation alone in the case of felt made from natural fibres (?)	
	- Other	Extrusion of man-made fibres accompanied by fabric formation, <i>or</i> Fabric formation alone in the case of other felt made from natural fibres (?)	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	(a) LDCs Any non-woven process including needle punching	(b) Other beneficiary countries Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (?)	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres (?)	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres <i>or</i> Spinning accompanied with flocking <i>or</i> Flocking accompanied by dyeing (?)	

(1)	(2)	(3)	
Chapter 57	Carpets and other textile floor coverings:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Manufacture from coir yarn or sisal yarn or jute yarn</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p> <p><i>or</i></p> <p>Tufting accompanied by dyeing or by printing</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching (?)</p> <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs	(b) Other beneficiary countries
		<p>Weaving (?)</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or flocking or coating</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p>

(1)	(2)	(3)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90 % by weight of textile materials	Weaving
	- Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating (7)
5905	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7):

(1)	(2)	(3)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>- Knitted or crocheted fabrics</p> <p>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p> <p>- Other</p>	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting (7)</p> <p>Extrusion of man-made fibres accompanied by weaving</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by weaving</p>
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <p>- Incandescent gas mantles, impregnated</p> <p>- Other</p>	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading 5911	Weaving

(1)	(2)	(3)	
	<p>- Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p>	<p>(a) LDCs</p> <p>Weaving (7)</p>	<p>(b) Other beneficiary countries</p> <p>Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> -- coir yarn -- yarn of polytetrafluoroethylene (8), -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene (8), -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (8), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedimethanol and isophthalic acid
	<p>- Other</p>	<p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving (7)</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p>	
Chapter 60	Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product</p>	

(1)	(2)	(3)	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) (?) (?) Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (?)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?) (?)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (?)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) (?)

(1)	(2)	(3)	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾ <i>or</i> Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾ ⁽⁹⁾	
	- Other	Weaving accompanied by making-up (including cutting) <i>or</i> Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾ ⁽⁹⁾	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) ⁽⁹⁾	
	- Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) ⁽⁹⁾
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) (7)
	- Other:		
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9) (10)	
	-- Other	Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-up (including cutting) (7)	(b) Other beneficiary countries Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) (7)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	- Other	Weaving accompanied by making-up (including cutting) (7) (9) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	(a) LDCs Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25 % of the ex-works price of the set	(b) Other beneficiary countries Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

(1)	(2)	(3)	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

(1)	(2)	(3)
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled,	
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹⁾	Manufacture from non-coated glass-plate substrate of heading 7006
	– Other	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product <i>or</i> Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product <i>or</i> Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product <i>or</i> Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals:	
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 <i>or</i> Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 <i>or</i> Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
– Semi-manufactured or in powder form		Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product

(1)	(2)	(3)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product

(1)	(2)	(3)
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606
Chapter 77	Reserved for possible future use in the Harmonized System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	- Refined lead	Manufacture from materials of any heading
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used

(1)	(2)	(3)	
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8482	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8538</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8538</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

(1)	(2)	(3)	
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8546	Electrical insulators of any material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

(1)	(2)	(3)	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin	Manufacture from materials of any heading
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

(1)	(2)	(3)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

(1) See Introductory Note 4.2.

(2) For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

(3) For the special conditions relating to "specific processes", see Introductory Note 8.2.

(4) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

(5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(6) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

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

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

(9) See Introductory Note 7.

(10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

(11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.

Annex 5

RULES OF ORIGIN: DOCUMENTARY EVIDENCE

Specification and Languages of Certificate of origin (Form A)

The format of Form A has been agreed internationally and the form has to comply with the following specifications and languages.

Measurements:	210mm x 297 mm
Quality of paper:	Writing paper of fine quality and weighing not less than 25 grams per square meter
Special requirements:	Green machine-turned background making any falsification by chemical or mechanical means apparent to the eye
Languages:	Certificates may be printed and completed in English or French

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

NOTES (2007)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	European Union:		
Belarus	Austria	Finland	Netherlands
Canada	Belgium	France	Poland
Japan	Bulgaria	Hungary	Portugal
New Zealand**	Cyprus	Ireland	Romania
Norway	Czech Republic	Italy	Slovakia
Russian Federation	Denmark	Latvia	Slovenia
Switzerland including Liechtenstein***	Estonia	Lithuania	Spain
Turkey	Germany	Luxembourg	Sweden
United States of America****	Greece	Malta	United Kingdom

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) The European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

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

** Official certification is not required.

*** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

**** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

Invoice declaration

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

French version:

L'exportateur des produits couverts par le présent document ⁽¹⁾ déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle.....⁽²⁾ selon les règles d'origine du Système généralisé de préférences tarifaires de la Suisse.

English version:

The exporter of the products covered by this document ⁽¹⁾ declares that, except where otherwise clearly indicated, these products are of origin.....⁽²⁾ according to the rules of origin of the Generalized System of Preferences of Switzerland.

(Place and date)⁽³⁾

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

¹ In the case of cumulation with Swiss-originating materials, the Swiss exporters having an approved exporter status must include here the customs authorization number obtained from the Directorate General of Swiss Customs.

² Origin of products to be indicated, which can be Switzerland (shipment of Swiss-originating materials to a beneficiary country) or a beneficiary country (export of a good to Switzerland). If in the beneficiary country cumulation with Swiss (Section 2.2.1), EU- or Norwegian materials (Section 2.2.2) has taken place, the following text must be included here respectively "CUMUL SUISSE" or "SWISS CUMULATION", "CUMUL CE" or "EC CUMULATION", "CUMUL NORVÈGE" or "NORWAY CUMULATION".

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

⁴ Approved exporters are not required to sign.

Note that Sections 2.2.1 and 2.2.2 correspond to Sections 3.9A and 3.9 B respectively in this guide book.

Specification and Languages of Movement Certificate (EUR. 1)

1. Le certificat de circulation EUR.1 et la demande de certificat doivent être conformes aux modèles reproduits dans la présente annexe.
2. Le format du certificat est de 210 x 297 mm, une tolérance maximale de 6 mm en moins et de 8 mm en plus étant admise en ce qui concerne la longueur. Le papier à utiliser est un papier pour écriture, de couleur blanche, sans pâtes mécaniques, collé et pesant au minimum 25 g par mètre carré. Il est revêtu d'une impression de fond guillochée de couleur verte, rendant apparentes toutes les falsifications par moyens mécaniques ou chimiques.
3. Les autorités douanières suisses peuvent se réserver l'impression des certificats ou en confier le soin à des imprimeries ayant reçu leur agrément. Dans ce dernier cas, référence à cet agrément sera faite sur chaque certificat. Chaque certificat est revêtu d'une mention indiquant le nom et l'adresse de l'imprimeur ou d'un signe permettant l'identification de celui-ci. Il porte en outre un numéro de série, imprimé ou non, destiné à l'individualiser.

**WARENVERKEHRSBESCHEINIGUNG
CERTIFICAT DE CIRCULATION DES MARCHANDISES**
**CERTIFICATO DI CIRCOLAZIONE DELLE MERCI
MOVEMENT CERTIFICATE**

1) Bei unverpackten Waren ist die Anzahl der Gegenstände oder "lose geschüttet" anzugeben.

1) Pour les marchandises non emballées, indiquer le nombre d'objets ou mentionner "en vrac".

1) Per le merci non imballate, indicare il numero degli oggetti o indicare "alla rinfusa".

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

2) Nur ausfüllen, wenn nach den internen Rechtsvorschriften des Ausfuhrstaates oder -gebietes erforderlich.

2) A remplir seulement lorsque les règles nationales du pays ou territoire d'exportation l'exigent.

2) Da riempire solo quando le norme nazionali del paese o territorio d'esportazione lo richiedono.

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

3) Staat, die Staatengruppe oder das Gebiet, als dessen bzw. deren Ursprungswaren die Waren gelten.

3) Le pays, le groupe de pays ou le territoire dont les produits sont considérés comme originaires.

3) Il paese, il gruppo dei paesi o il territorio di cui i prodotti sono considerati originari.

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

4) Bestimmungsstaat, -staaten-
gruppe oder Gebiet.

4) Pays, groupe de pays ou territoire de destination.

4) Paese, gruppo di paesi o territorio di destinazione.

4) Country, group of countries or territory of destination.

1 **Ausführer** (Name, vollständige Anschrift, Staat) / **Exportateur** (nom, adresse complète, pays) / **Esportatore** (nome, indirizzo completo, paese) / **Exporter** (Name, full address, country)

3 **Empfänger** (Name, vollständige Anschrift, Staat) (Ausfüllung freigestellt) / **Destinataire** (nom, adresse complète, pays) (mention facult.) / **Destinatario** (nome, indirizzo completo, paese) (indicazione facolt.) / **Consignee** (Name, full address, country) (Optional)

6 **Angaben über die Beförderung** (Ausfüllung freigestellt) / **Informations relatives au transport** (mention facult.) / **Informazioni riguardanti il trasporto** (indicazione facolt.) / **Transport Details** (Optional)

8 **Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke; Warenbezeichnung / N° d'ordre, marques; Numéros, nombre et nature des colis; Désignation des marchandises / N. d'ordine, Marche, numeri/numero e natura dei colli; Designazione delle merci / Item number; Marks and numbers; Number and kind of packages; Description of goods**

11 **SICHTVERMERK DER ZOLLBEHÖRDE / VISA DE LA DOUANE / VISTO DELLA DOGANA / CUSTOMS ENDORSEMENT**
Die Richtigkeit der Erklärung wird bescheinigt / Déclaration certifiée conforme / Dichiarazione certificata conforme / Declaration Certified

Ausfuhrpapier²⁾ / Document d'exportation²⁾ / Documento d'esportazione²⁾ / Export Document²⁾

Art / Modèle / Modello / Form N° Stempel / Cachet / Timbro / Stamp

vom / du / del / from

Zollbehörde / Bureau de douane / Ufficio doganale / Customs office:

Ausstellender Staat: **SCHWEIZ**
Pays de délivrance: **SUISSE**
Paese in cui è stato rilasciato: **SVIZZERA**
Issuing Country or territory: **SWITZERLAND**

(Datum / Date / Data / Date)

(Unterschrift / Signature / Firma / Signature)

EUR. 1 N° N 0200013

Vor dem Ausfüllen Anmerkungen auf der Rückseite beachten / Consulter les notes au verso avant de remplir le formulaire / Prima di compilare il formulario consultare le note al retro / See notes overleaf before completing this form

2 **Bescheinigung für den Präferenzverkehr zwischen der**
Certificat utilisé dans les échanges préférentiels entre la
Certificato utilizzato negli scambi preferenziali tra la
Certificate used in preferential trade between

SCHWEIZ / SUISSE / SVIZZERA / SWITZERLAND

UND / ET / E / AND

SIEHE FELD 5 / VOIR RUBRIQUE 5 / CF RUBRICA 5 / SEE COLUMN 5

4 **Ursprungsstaat²⁾ / Pays d'origine²⁾ / Paese d'origine²⁾ / Country of Origin²⁾**

5 **Bestimmungsstaat²⁾ / Pays de destination²⁾ / Paese di destinazione²⁾ / Country of destination²⁾**

7 **Bemerkungen / Observations / Osservazioni / Remarks**

9 **Rohmasse / Masse brut / Massa lordo / Gross weight (mass) (kg) oder / ou / o / or l, m³, etc. / ecc.**

10 **Rechnungen / Factures / Fatture / Invoices** (Ausfüllung freigestellt / mention facult. / indicazione facolt. / Optional)

12 **ERKLÄRUNG DES AUSFÜHRERS / DECLARATION DE L'EXPORTATEUR / DICHIARAZIONE DELL'ESPORATORE / DECLARATION BY THE EXPORTER**

Der Unterzeichner erklärt, dass die vorgenannten Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erlangen / Je soussigné déclare que les marchandises désignées ci-dessus remplissent les conditions requises pour l'obtention du présent certificat / Io sottoscritto dichiaro che le merci di cui sopra soddisfano alle condizioni richieste per ottenere il presente certificato / I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

(Ort und Datum / Lieu et date / Luogo e data / Place and date)

(Unterschrift / Signature / Firma / Signature)

<p>13 ERSUCHEN UM NACHPRÜFUNG, zu übersenden an: DEMANDE DE CONTRÔLE, à envoyer à: DOMANDA DI CONTROLLO, da inviare a: REQUEST FOR VERIFICATION, send to:</p> <p>Eidg. Oberzolldirektion Sektion Ursprung und Textilien CH 3003 Bern Schweiz</p>	<p>14 Ergebnis der Nachprüfung Risultato del controllo Result of verification</p>
<p>Es wird um Überprüfung dieser Bescheinigung auf Ihre Echtheit und Richtigkeit ersucht. Le contrôle de l'authenticité et de la régularité du présent certificat est sollicité. È richiesto il controllo dell'autenticità e della regolarità del presente certificato. Verification of the authenticity and accuracy of this certificate is requested.</p> <p style="text-align: right;">Stempel / Cachet / Timbro / Stamp</p>	<p>Die Nachprüfung hat ergeben, dass diese Bescheinigung¹⁾ Le contrôle effectué a permis de constater que le présent certificat¹⁾ Il controllo effettuato ha permesso di costatare che il presente certificato¹⁾ Verification carried out shows this certificate¹⁾</p> <p><input type="checkbox"/> von der auf ihr angegebenen Zollbehörde ausgestellt worden ist und dass die darin enthaltenen Angaben richtig sind. a bien été délivré par le bureau de douane indiqué et que les mentions qu'il contient sont exactes. è stato effettivamente rilasciato dall'ufficio doganale indicato e che i dati ivi contenuti sono esatti. was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> nicht den Erfordernissen für ihre Echtheit und für die Richtigkeit der darin enthaltenen Angaben entspricht (siehe beigefügte Bemerkungen). ne répond pas aux conditions d'authenticité et de régularité requises (voir les remarques ci-annexées). Non risponde alle condizioni di autenticità e di regolarità richieste (si vedano le allegate osservazione). Does not meet the requirements as authenticity and accuracy (see remarks appended)</p> <p style="text-align: right;">Stempel / Cachet / Timbro / Stamp</p>
<p>(Datum / Date / Data / Date)</p>	<p>(Datum / Date / Data / Date)</p>
<p>(Unterschrift / Signature / Firma / Signature)</p>	<p>(Unterschrift / Signature / Firma / Signature)</p>
	<p>1) Zutreffendes Feld ankreuzen / Marquer d'un x la mention applicable / Segnare con una x la menzione applicabile / Insert X in the appropriate box</p>

ANMERKUNGEN

- Die Warenverkehrsbescheinigung darf weder Rasuren noch Übermalungen aufweisen. Etwaige Änderungen sind so vorzunehmen, dass die irrümlichen Eintragungen gestrichen und gegebenenfalls die beabsichtigten Eintragungen hinzugefügt werden. Jede so vorgenommene Änderung muss von demjenigen, der die Bescheinigung ausgefüllt hat, gebilligt und von der Zollbehörde des ausstellenden Staates oder Gebietes bestätigt werden.
- Zwischen den in der Warenverkehrsbescheinigung angeführten Warenposten dürfen keine Zwischenräume bestehen, jeder Warenposten muss mit einer laufenden Nummer versehen sein. Unmittelbar unter dem letzten Warenposten ist ein waagerechter Schlussstrich zu ziehen. Leerfelder sind durch Streichungen unbrauchbar zu machen.
- Die Waren sind nach dem Handelsbrauch so genau zu bezeichnen, dass die Feststellung der Nämlichkeit möglich ist.

NOTES

- Le certificat ne doit comporter ni grattages ni surcharges. Les modifications éventuelles qui y sont apportées doivent être effectuées en biffant les indications erronées et en ajoutant, le cas échéant, les indications voulues. Toute modification ainsi opérée doit être approuvée par celui qui a établi le certificat et visée par les autorités douanières du pays ou territoire de délivrance.
- Les articles indiqués sur le certificat doivent se suivre sans interligne et chaque article doit être précédé d'un numéro d'ordre. Immédiatement au-dessous du dernier article doit être tracée une ligne horizontale. Les espaces doivent être bâtonnés de façon à rendre impossible toute adjonction ultérieure.
- Les marchandises sont désignées selon les usages commerciaux avec les précisions suffisantes pour en permettre l'identification.

NOTE

- Il certificato non deve presentare né raschiature né correzioni sovrapposte. Le modifiche apportatevi devono essere effettuate cancellando le indicazioni errate ed aggiungendo, se del caso, quelle volute. Ogni modifica così apportata deve essere siglata da chi ha compilato il certificato e vistata dalle autorità doganali del paese o territorio in cui il certificato è rilasciato.
- Fra gli articoli indicati nel certificato non devono essere lasciate linee in bianco ed ogni articolo deve essere preceduto da un numero d'ordine. Immediatamente dopo l'ultima trascrizione deve essere tracciata una linea orizzontale. Gli spazi non utilizzati devono essere sbarrati in modo da rendere impossibile ogni ulteriore aggiunta.
- Le merci devono essere descritte secondo gli usi commerciali e con sufficiente precisione per permettere l'identificazione.

NOTES

- 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 initialed by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
- 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.
- Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

**WARENVERKEHRSBESCHEINIGUNG
CERTIFICAT DE CIRCULATION DES MARCHANDISES**
**CERTIFICATO DI CIRCOLAZIONE DELLE MERCI
MOVEMENT CERTIFICATE**

1) Bei unverpackten Waren ist die Anzahl der Gegenstände oder "lose geschüttet" anzugeben.

1) Pour les marchandises non emballées, indiquer le nombre d'objets ou mentionner "en vrac".

1) Per le merci non imballate, indicare il numero degli oggetti o indicare "alla rinfusa".

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

3) Staat, die Staatengruppe oder das Gebiet, als dessen bzw. deren Ursprungswaren die Waren gelten.

3) Le pays, le groupe de pays ou le territoire dont les produits sont considérés comme originaires.

3) Il paese, il gruppo dei paesi o il territorio di cui i prodotti sono considerati originari.

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

4) Bestimmungsstaat, -staaten-
gruppe oder Gebiet.

4) Pays, groupe de pays ou territoire de destination.

4) Paese, gruppo di paesi o territorio di destinazione.

4) Country, group of Countries or territory of destination.

1 Ausführer (Name, vollständige Anschrift, Staat) / **Exportateur** (nom, adresse complète, pays) / **Esportatore** (nome, indirizzo completo, paese) / **Exporter** (Name, full address, country)

EUR. 1 N° N 0200013

Vor dem Ausfüllen Anmerkungen auf der Rückseite beachten / Consulter les notes au verso avant de remplir le formulaire / Prima di compilare il formulario consultare le note al retro / See notes overleaf before completing this form

2 Bescheinigung für den Präferenzverkehr zwischen der
Certificat utilisé dans les échanges préférentiels entre la
Certificato utilizzato negli scambi preferenziali tra la
Certificate used in preferential trade between

SCHWEIZ / SUISSE / SVIZZERA / SWITZERLAND

UND / ET / E / AND

SIEHE FELD 5 / VOIR RUBRIQUE 5 / CF RUBRICA 5 / SEE COLUMN 5

4 Ursprungsstaat^a / Pays d'origine^a /
Paese d'origine^a / Country of Origin^a

5 Bestimmungsstaat^a / Pays de
destination^a / Paese di
destinazione^a / Country of
destination^a

6 Angaben über die Beförderung (Ausfüllung freigestellt) / **Informations relatives au**
transport (mention facult.) / **Informazioni riguardanti il trasporto** (indicazione

7 Bemerkungen / Observations / Osservazioni / Remarks

8 Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke; Warenbezeichnung / N° d'ordre, marques;
Numéros, nombre et nature des colis; Désignation des marchandises / N. d'ordine; Marche, numeri/numero e natura
dei colli; Designazione delle merci / Item number; Marks and numbers; Number and kind of packages; Description of
goods

9 Rohmasse /
Masse brut /
Massa lordo /
Gross weight
(mass) (kg)
oder / ou / o / or
l, m³, etc. / ecc.

10 Rechnungen /
Factures / Fatture
/ Invoices (Aus-
füllung freigestellt /
mention facult. /
indicazione facult.
/ Optional)

Stempel des Ausfuhrzollamtes
Cachet du bureau de douane d'exportation
Timbro dell'ufficio doganale d'esportazione

Exemplar für das Ausfuhrzollamt
Exemplaire pour le bureau de douane d'exportation
Copia per l'ufficio doganale d'esportazione

ERKLÄRUNG DES AUSFUHRERS/EXPORTEURS ')
DECLARATION DE L'EXPORTATEUR ')
DICHIARAZIONE DELL'ESPORTATORE ')

Der Unterzeichner, Ausführer/Exporteur der auf der Vorderseite beschriebenen Waren,
 Je soussigné, exportateur des marchandises désignées au recto,
 Io sottoscritto, esportatore delle merci descritte a fronte,

ERKLÄRT, dass diese Waren die Voraussetzungen erfüllen, um die beigefügte Bescheinigung zu erlangen;
 DECLARE que ces marchandises remplissent les conditions requises pour l'obtention du certificat ci-annexé;
 DICHIARO che queste merci rispondono alle condizioni richieste per ottenere il certificato qui allegato;

BESCHREIBT den Sachverhalt, aufgrund dessen diese Waren die vorgenannten Voraussetzungen erfüllen, wie folgt:
 PRECISE les circonstances qui ont permis à ces marchandises de remplir ces conditions:
 PRECISO le circostanze che hanno permesso a queste merci di soddisfare a queste condizioni:

LEGT folgende Nachweise VOR (die Nachweise sind hier anzugeben und nur auf Verlangen vorzulegen):

PRESENTE les pièces justificatives suivantes (les pièces justificatives doivent être indiquées ici, mais ne sont à présenter que sur demande):
 PRESENTO i seguenti documenti giustificativi (i documenti giustificativi vanno indicati qui, saranno però presentati solo su richiesta):

VERPFLICHTET SICH, auf Verlangen der zuständigen Behörden alle zusätzlichen Nachweise zu erbringen, die für die Ausstellung der beigefügten Bescheinigung erforderlich sind, und gegebenenfalls jede Kontrolle seiner Buchführung und der Herstellungsbedingungen für die obgenannten Waren zu dulden:

M'ENGAGE à présenter, à la demande des autorités compétentes toutes justifications supplémentaires que celles-ci jugeraient nécessaires en vue de la délivrance du certificat ci-annexé, ainsi qu'à accepter, le cas échéant, tout contrôle par lesdites autorités de ma comptabilité et des circonstances de la fabrication des marchandises susvisées;

M'IMPEGNO a presentare, su richiesta delle autorità competenti, qualsiasi giustificazione supplementare che dette autorità ritenessero indispensabile per il rilascio del certificato qui allegato, come pure ad accettare qualunque controllo, da parte delle dette autorità, della mia contabilità e delle circostanze relative alla fabbricazione delle merci di cui sopra;

BEANTRAGT die Ausstellung der beigefügten Bescheinigung für diese Waren.

DEMANDE la délivrance du certificat ci-annexé pour ces marchandises.

CHIEDO il rilascio del certificato qui allegato per queste merci.

(Ort und Datum / Lieu et date / Luogo e data)

VORPRÜFUNG¹⁾ Die zuständige Stelle bescheinigt die Richtigkeit dieser Erklärung	EXAMEN PREALABLE²⁾ L'organe compétent certifie conforme la présente déclaration	ESAME PRELIMINARE³⁾ L'ufficio competente certifica l'esattezza della presente dichiarazione
Stempel / Cachet / Timbro		
(Datum / Date / Data)		
(Unterschrift / Signature / Firma)		

(Unterschrift / Signature / Firma)

¹⁾ Vor dem Ausfüllen Rückseite der Warenverkehrsbescheinigung (Blatt 1) und insbesondere das «Merkblatt über die Ausstellung und Verwendung von Ursprungsnachweisen» (www.ezv.admin.ch) der Eidg. Zollinspektion beachten.
 Avant de remplir le formulaire, consultez les notes au verso du certificat de circulation des marchandises (feuille 1) et surtout les «instructions concernant l'établissement et l'utilisation des preuves d'origine» (www.ezv.admin.ch) de la Direction générale des douanes.
 Prima di compilare il modulo consultare il verso del certificato di circolazione delle merci (foglio 1) nonché le «istruzioni concernenti il rilascio e l'impiego di prove dell'origine» (www.ezv.admin.ch) della Direzione generale delle dogane.

²⁾ Die Erklärung des Ausführers kann dem Ausfuhrzollamt entweder direkt oder mit Vorprüfung durch die zuständige Stelle, d.h. eine Handelskammer, eine Zollinspektion oder das Zollinspektorat Zürich oder Kreuzlingen, Dienstabteilung St. Gallen unterbreitet werden.
 La déclaration de l'exportateur peut être remise au bureau de douane de sortie soit directement soit après examen préalable par l'organe compétent c.-à-d. par une Chambre de commerce, une Direction d'Arrondissement de douanes ou les inspections des douanes Zurich ou de Kreuzlingen, subdivision Saint-Gall.
 La dichiarazione dell'esportatore può essere presentata all'ufficio doganale d'esportazione direttamente oppure dopo esame preliminare di un ufficio competente, cioè di una Camera di commercio, di una Direzione di circondario delle dogane o dell'Ispektorato doganale di Zurigo o di Kreuzlingen, Suddivisione San Gallo.

