



Generalized System of Preferences **HANDBOOK ON THE SCHEME OF** **THE EUROPEAN UNION**





Generalized System of Preferences

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The series of handbooks on the Generalized System of Preferences (GSP) promotes greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding on applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

- Handbook on the Scheme of Australia (UNCTAD/ITCD/TSB/Misc.56)
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- Handbook on the Scheme of the European Union (Present volume)
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CHECK LIST



**CHECK LIST:
HOW TO BENEFIT FROM THE EUROPEAN UNION'S
GENERALIZED SYSTEM OF PREFERENCES SCHEME**

Step 1. Check the product eligibility

- (a) Establish the tariff classification of the product according to the combined nomenclature (CN);
- (b) Ascertain that the product is covered by the GSP scheme of the European Union (see annex V to Regulation (EU) 978/2012);
- (c) Check the country section graduation, since certain sections of certain countries are excluded from the GSP scheme of the European Union (see annex to Commission Implementing Regulation (EU) No. 1213/2012 of 17 December 2012).

Step 2. Identify the correct GSP rate

- (a) Check annex V to Regulation (EU) 978/2012 to ascertain the product sensitivity category in which the product is listed ("S" for sensitive or "NS" for non-sensitive), observing the precise tariff classification and product description;
- (b) Identify the conventional most-favoured-nation rate which applies to the product under the Community Customs Code (Taric); 2
- (c) Check the composition of the duty, that is to say, whether it is made of an ad valorem duty, a specific duty or a combination of the two, since the GSP tariff reduction applies solely to the ad valorem part of the duty, not to both;
- (d) Apply the reduction granted to the product category in which the Harmonized System (HS) product is listed, taking into account that a lower preferential margin is applicable to a limited number of products (sections XI (a) and XI (b) and HS heading 2207).

Step 3. Investigate the possibility of obtaining additional preferences

- (a) Special treatment is granted to LDCs under the EBA initiative. Check annex IV to Regulation (EU) No. 978/2012 to ascertain whether the country is a beneficiary of these arrangements;
- (b) For EBA beneficiary countries, all products except for those listed in chapter 93 (Arms and ammunition), are granted duty-free entry;
- (c) A special incentive arrangement may be granted under the GSP Plus arrangement for beneficiaries that respect international conventions by promoting sustainable development and good governance.

Step 4. Check the origin criteria: Make sure that the product complies with the origin criteria set by the European Union, see Commission Regulation (EU) No. 1063/2010.

Step 5. Check the consignment conditions: Make sure that the modalities for the transport of goods from the preference-receiving country to the European Union market fulfil the provisions laid down in Commission Regulation (EU) No. 1063/2010.

Step 6. Prepare documentary evidence: Fill in certificate of origin Form A or the invoice declaration correctly; they are the official documents on which the European Union customs authorities rely to grant GSP benefits to products.

INTRODUCTION



The first GSP scheme of the European Community spanned an initial phase of 10 years (1971–1981) and was subsequently renewed for a second decade (1981–1991). During this time, the scheme was reviewed each year. The reviews involved changes in product coverage, quotas, ceilings and their administration, beneficiaries and depth of tariff cuts for agricultural products. In 1991, at the end of the second decade, the scheme was due for major revision. Pending the outcome of the Uruguay Round under the General Agreement on Tariffs and Trade (GATT), however, the 1991 scheme was extended with various amendments until 1994.

In 1994, the European Community made another 10-year offer as the third cycle for the period from 1995 to 2004. The first phase lasted from 1 January 1995, when the Community adopted the following basic legislative acts: Council Regulation (EC) No. 3281/94, concerning industrial products, and Council Regulation (EC) No. 1256/96, concerning agricultural products. During the second phase, from 1 July 1999 to 31 December 2001, the European Community revised its GSP scheme on the basis of Council Regulation (EC) No. 2820/98.

For the period from 1 January 2002 to 31 December 2005, the European Community put in place the third phase of the scheme by adopting Council Regulation (EC) No 2501/2001 of 10 December 2001 applying a scheme of generalized tariff preferences for the period from 1 January 2002 to 31 December 2004, which introduced major changes in the design of the GSP scheme of the European Community with five different arrangements:

- (a) General arrangements;
- (b) Special incentive arrangements for the protection of labour rights;
- (c) Special incentive arrangements for the protection of the environment;
- (d) Special arrangements to combat drug production and trafficking;
- (e) Special arrangements for the least developed countries (LDCs): Everything but Arms (EBA) initiative.

Based on the guidelines drawn up in 2004 for the decade between 2006 and 2015, the European Community adopted on 27 June 2005 Council Regulation (EC) No. 980/2005 covering the period from 1 January 2006 to 31 December 2008 and simplified the scheme by reducing the number of arrangements from five to three, namely:

- (a) General arrangements;
- (b) Special incentive arrangements for sustainable development and good governance – GSP Plus;
- (c) Special arrangements for LDCs – EBA.

This basic structure was maintained under the European Union's new GSP scheme effective 1 January 2009 to 31 December 2011, as provided by Council Regulation (EC) No. 732/2008 of 22 July 2008¹ renewing the scheme for the three-year period. The scheme was further extended until 31 December 2013 with a few technical changes by Regulation (EU) No. 512/2011 of the European Parliament and of the Council of 11 May 2011.

Regulation (EU) No. 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalized tariff preferences and repealing Council Regulation (EC) No. 732/2008 introduced a major reform of the GSP scheme of the European Union that went into effect 1 January 2014 (appendix I). The reformed scheme, which preserves the general architecture of the GSP scheme of the European Union, is composed of three arrangements: a general arrangement, GSP Plus and the EBA for LDCs. The revised scheme was introduced with major changes. Chapter I of the Handbook explains these arrangements, including changes introduced in the reformed GSP of the European Union.

On 1 January 2011, the reform of the GSP rules of origin of the European Union went into force and introduced four major changes in the rules for determining origin. First, while previously the same rules of origin applied to developing countries and LDCs, the new rules frequently include separate provisions for LDCs to address concerns about their capacity constraints. The origin-determining requirements for developing countries have also been modified. Second, the list of products and working or processing operations which confer originating status has been simplified to some degree, and the product-specific origin requirements contained in the current list differ from those in the previous one. Third, important changes have been made in the cumulation provisions that expand the possibility of cumulation. Fourth, the new procedures will be effective from 1 January 2017, at

which time the system of registered exporters and self-certification will be introduced. By then the Governments of beneficiary countries are expected to have made necessary preparations, including the installation and management of electronic databases in their customs operations, to implement the new procedures.

The UNCTAD secretariat issued the *Handbook on the Rules of Origin of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1) in 2013. The new GSP rules of origin of the European Union are covered in chapter II of this Handbook.

Sources of information for chapter II are as follows:

- (a) Commission Regulation (EU) No. 1063/2010 of 18 November 2010 amending Regulation (EEC) No. 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code;
- (b) The European Union's Rules of Origin for the Generalized System of Preferences: *A Guide for Users*, European Commission, July 2014.

EXPLANATORY NOTES ON THE GENERALIZED SYSTEM OF PREFERENCES SCHEME OF THE EUROPEAN UNION



On 1 January 2014, Regulation (EU) No. 978/2012 of the European Parliament and of the Council of the European Union was adopted and went into effect. The GSP scheme of the European Union will no longer end every three years, but remains in place for 10 years for greater predictability for GSP beneficiaries with the exception of the EBA scheme that has no expiration date. The Regulation is included in this handbook as appendix 1.

A. Eligible and beneficiary countries

The main change in the GSP scheme of the European Union is a significant reduction in the number of beneficiary countries. Under the previous scheme, there were 177 beneficiary countries, but as of 4 July 2014, there are 88.

The Commission's Impact Assessment Study reviewing the impact of the previous scheme found that some of the major beneficiaries of the GSP scheme of the European Union became globally competitive and that GSP benefits became less important for these countries while other lower-income countries and LDCs continued to rely on the benefits in exporting competitively to European Union markets. Based on this assessment, the European Union came to the conclusion that high-income or upper-middle income countries had achieved a high level of diversification and would no longer require preferential treatment to the same extent as lesser developed economies. The goal of the current GSP scheme of the European Union is therefore to refocus GSP benefits on those countries that are most in need.

Accordingly, three categories of countries no longer benefit from unilateral preferential treatment:

- (a) Overseas countries or territories that are under the administration of the European Union or other developed countries;
- (b) Countries with other preferential market access arrangements of the European Union, such as economic partnership agreements and autonomous preferential arrangements for some Balkan countries (LDCs are not subject to this exclusion);
- (c) Countries that are classified by the World Bank as high-income or upper-middle-income countries for three consecutive years based on gross national income per capita.

Countries in categories (a) to (c) are listed below. Countries in category (b) remain eligible to reapply for GSP benefits if the preferential market arrangement is terminated.

- (a) Overseas countries and territories that are under the administration of the European Union or other developed countries:

*Anguilla, Netherlands Antilles, Antarctica, American Samoa, Aruba, Bermuda, Bouvet Island, Cocos Islands, Christmas Islands, Falkland Islands, Gibraltar, Greenland, South Georgia and South Sandwich Islands, Guam, Heard Island and McDonald Islands, British Indian Ocean Territory, Cayman Islands, Northern Mariana Islands, Montserrat, New Caledonia, Norfolk Island, French Polynesia, St Pierre and Miquelon, Pitcairn, Saint Helena, Turks and Caicos Islands, French Southern Territories, Tokelau, United States Minor Outlying Islands, Virgin Islands – British, Virgin Islands-US, Wallis and Futuna, Mayotte.*³

- (b) Countries that have concluded free trade agreements with the European Union or other preferential market access arrangements:

- (i) EUROMED countries⁴ – Algeria, Egypt, Jordan, Lebanon, Morocco and Tunisia;
- (ii) CARIFORUM countries⁵ – Antigua and Barbuda, the Bahamas, Barbados, Belize, Dominica, the Dominican Republic, Grenada, Guyana, Jamaica, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, and Trinidad and Tobago;
- (iii) Countries party to economic partnership agreements – Botswana, Cameroon, Côte d'Ivoire, Fiji, Ghana, Kenya, Mauritius, Namibia, Papua New Guinea, the Seychelles, Swaziland and Zimbabwe;
- (iv) Eastern and Southern Africa – Mauritius, the Seychelles and Zimbabwe;

- (v) Pacific – Papua New Guinea;
- (vi) Other – Mexico and South Africa;
- (c) Countries classified by the World Bank as high-income or upper-middle-income countries for three consecutive years, based on gross national income per capita:
 - (i) High-income countries and territories – Bahrain, Brunei Darussalam, Kuwait, Oman, Qatar, Saudi Arabia, the United Arab Emirates, and Macao, China;
 - (ii) Upper-middle-income countries – Argentina, Azerbaijan,⁶ Belarus,⁷ Brazil, Cuba, Gabon, the Islamic Republic of Iran, Kazakhstan, Libya, Malaysia, Palau, the Russian Federation,⁸ Uruguay and the Bolivarian Republic of Venezuela;

The following are beneficiary countries and/or territories of the GSP of the European Union:

- (a) EBA beneficiaries – Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, the Central African Republic, Chad, Comoros, the Democratic Republic of the Congo, Djibouti, Equatorial Guinea, Eritrea, Ethiopia, the Gambia, Guinea, Guinea-Bissau, Haiti, Kiribati, the Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Myanmar,⁹ Nepal, Niger, Rwanda, Samoa, Sao Tome and Principe, Senegal, Sierra Leone, Somalia, the Solomon Islands, South Sudan,¹⁰ the Sudan, Timor-Leste, Tuvalu, Togo, Uganda, the United Republic of Tanzania, Vanuatu, Yemen and Zambia;
- (b) General GSP beneficiaries – China, Colombia, the Republic of the Congo, the Cook Islands, Honduras, India, Indonesia, Iraq, Kyrgyzstan, the Maldives,¹¹ the Marshall Islands, the Federated States of Micronesia, Nauru, Nicaragua, Nigeria, Niue, the Philippines, Sri Lanka, the Syrian Arab Republic, Tajikistan, Thailand, Tonga, Turkmenistan, Ukraine, Uzbekistan and Viet Nam;
- (c) GSP Plus beneficiaries (as of July 2014)¹² – Armenia, the Plurinational State of Bolivia, Cabo Verde, Costa Rica, Ecuador, El Salvador, Georgia, Guatemala, Mongolia, Pakistan, Panama, Paraguay and Peru.

China, Ecuador, the Maldives and Thailand will receive GSP preferences until 31 December 2014. These countries, however, were classified by the World Bank as upper-middle-income countries in 2011, 2012 and 2013. Accordingly, these countries will not be entitled to status as beneficiary countries of the European Union's GSP scheme from 1 January 2015.¹³

Conditions for qualifying for EBA and GSP Plus are discussed in sections E and F.

B. Product coverage

Over 6,350 products are eligible for the general arrangements of the GSP of the European Union, and 7,200 for the EBA initiative, including a number of agricultural and fish products listed in HS chapters 1–24, and almost all processed and semi-processed industrial products, including ferroalloys, that are listed in HS chapters 25–97, except for those in chapter 93 (arms and ammunition). The list of products covered and the relevant treatment is contained in annex V of the Regulation.

The reformed GSP scheme of the European Union has slightly expanded product coverage and, as a result, has increased preference margins for these products. The products concerned are mainly raw materials. The expansion of product coverage includes three categories: Category A, adding 15 new tariff lines to non-sensitive (duty-free access) products (table 1); category B, converting 4 tariff lines that were sensitive (reduced tariff access) to non-sensitive (table 2); and category C, adding 4 new tariff lines to GSP Plus (duty-free access) (table 3).¹⁴

C. Depth of tariff cuts

Tariff preferences offered by the current GSP scheme differ according to the sensitivity of the products concerned: non-sensitive products enjoy duty-free access to the European Union market, while sensitive products benefit from tariff reductions.

Table 1. Category A products

Combined nomenclature code	Description
280519	Alkali/alkaline-earth metals other than sodium and calcium
280530	Rare earth metals, scandium and yttrium, whether or not intermixed/interalloyed
281820	Aluminium oxide, excluding artificial corundum
310221	Ammonium sulphate
310240	Mixtures of ammonium nitrate with calcium carbonate/other inorganic non-fertilizing substance
310250	Sodium nitrate
310260	Double salts and mixtures of calcium nitrate and ammonium nitrate
320120	Wattle extract
780199	Unwrought lead other than refined, n.e.s. in 78.01
810194	Unwrought tungsten (wolfram), including bars and rods obtained simply by sintering
810411	Unwrought magnesium, containing at least 99.8% by weight of magnesium
810419	Unwrought magnesium (excluding 8104.11)
810720	Unwrought cadmium; powders
810820	Unwrought titanium; powders
810830	Titanium waste and scrap

Abbreviation: n.e.s., not elsewhere specified.

Table 2. Category B products

Combined nomenclature code	Description
06031200	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes
24011060	Sun-cured oriental type tobacco, unstemmed or unstripped
39076020	Poly"ethylene terephthalate", in primary forms, having a viscosity number of ≥ 78 ml/g
85219000	Video recording or reproducing apparatus, excluding magnetic tape type; video recording or reproducing apparatus, whether or not incorporating a video tuner (excluding magnetic tape-type and video camera recorders)

Table 3. Category C products

Combined nomenclature code	Description
280519	Alkali/alkaline earth metals other than sodium and calcium
280530	Rare earth metals, scandium and yttrium, whether or not intermixed/interalloyed
281820	Aluminium oxide, excluding artificial corundum
780199	Unwrought lead other than refined, n.e.s. in 78.01
281820	Aluminium oxide, excluding artificial corundum

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The current GSP rate for sensitive products is calculated by applying one of following reductions:

- (a) A flat rate reduction of 3.5 percentage points to the most-favoured-nation duty (applicable to the ad valorem duties).
- (b) A 30 per cent reduction in the most-favoured-nation duty where only specific duties apply;
- (c) A flat rate reduction of 3.5 percentage points applicable to the ad valorem duties only, where duties are composed of both ad valorem and specific duties.

Limited exceptions apply to textiles and clothing (products of sections XI (a) and XI (b)), the most-favoured-nation duties for which shall be reduced by 20 per cent.

With respect to agricultural products listed in HS chapters 1–24, wherever customs duties comprise an ad valorem duty and one or more specific duties, the preferential reduction is limited to the ad valorem duty.

Where the customs duties specify a maximum duty, that maximum duty shall not be reduced. Conversely, where the customs duties specify a minimum duty, that minimum duty shall not apply (article 7).

The final rate of preferential duty calculated in accordance with the regulation shall be rounded down to the first decimal place. When the rate of an ad valorem duty for an individual declaration reduced in accordance with the Regulation is calculated to be 1 per cent or EUR 2 or less for a specific duty, that duty shall be entirely suspended (article 7).

Maintenance of previous preferential margins

Given that the preferential duty rates under Regulation (EC) No. 2501/2001 might have resulted, in a more favourable treatment for a certain number of products than a reduction of 3.5 percentage points, the 2008 GSP regime provided that the previous preferential duty rates shall apply in such cases (Council Regulation (EC) No. 732/2008, article 6, paragraph 3, 2008). This provision is maintained under the current scheme (Regulation (EU) No. 978/2012, article 7, paragraph 3).

When checking for possible preferences, it is important for GSP users to determine the correct customs classification for their products according to the CN.¹⁵ Once this has been done, the user should check whether the CN subheading under which the product is classified is listed in annex V to the Regulation, and then calculate the applicable tariff reduction accordingly.

Table 4. Summary of tariff cuts provided by the 2008 Generalized System of Preferences scheme of the European Union, continued by the 2012 scheme

Council Regulation (EC) No. 732/2008			
Lists of products	General arrangements	GSP Plus arrangements	EBA arrangements for least developed countries
<i>Products covered</i>	The 6,350 products listed in annex II to Regulation (EC) No. 732/2008	The 6,400 products listed in annex II to Regulation (EC) No. 732/2008	All products in HS chapters 1–97, except arms (chapter 93)
<i>Sensitive products</i>	Flat-rate reduction of 3.5 percentage points in the most-favoured-nation duty (applicable to ad valorem duties only) 30% reduction in the MFN duty, where only specific duties apply 20% reduction for textiles and textile articles	Duty-free entry (where duty is composed of both ad valorem and specific duties, the total tariff paid amounts to the specific duty) ^a	Duty-free entry
<i>Non-sensitive products</i>	Duty-free entry	Duty-free entry	Duty-free entry

Notes: The list contained in the 2012 scheme was slightly expanded in 2013. See section B, Product coverage.

The total number of products covered by the Regulation is 7,200.

- ^a For products of CN codes 1704 10 91 and 1704 10 99, the specific duty shall be limited to 16 per cent of the customs value under the special incentive arrangements for sustainable development and good governance.

Example of a GSP tariff calculation

Since tariffs on all imports listed as non-sensitive in annex II to the Regulation have been totally suspended, only sensitive products have been used below to demonstrate how to calculate the GSP rate.¹⁶

Case 1: In the case of “Swordfish”, which is on the list of sensitive products, the GSP rate is calculated as follows:

Table 5. Example of a GSP tariff calculation (ad valorem duty only)

CN code	Product description	2008 most-favoured-nation rate	Tariff reduction	2008 GSP rate
0304 91 00	Swordfish	7.5%	3.5 percentage points	4%

Case 2: In the case of “Sweet potatoes: other”, to which only specific duty applies, the GSP rate is calculated as follows:

Table 6. Example of a GSP tariff calculation (specific duty only)

CN code	Product description	2008 most-favoured-nation rate	Tariff reduction	2008 GSP rate
0714 20 90 00	Sweet potatoes: other	6.4 EUR/100 kg	30%	4.4 EUR/100 kg

Case 3: In the case of “Couscous: other”, to which combined duty applies, the GSP rate is calculated as follows:

Table 7. Example of a GSP tariff calculation (ad valorem and specific duty)

CN code	Product description	2008 most-favoured-nation rate	Tariff reduction	2008 GSP rate
1902 40 90 00	Couscous: other	6.4% + EUR 9.7 /100 kg	3.5 Percentage points (applicable to the ad valorem part only)	2.9% + EUR 9.7 /100 kg

Case 4: In the case of “Beans”, which incorporates a minimum duty, the calculation is as follows:

Table 8. Example of a GSP tariff calculation (minimum duty)

CN code	Product description	2008 most-favoured-nation rate	Tariff reduction	2008 GSP rate
0708 20 00	Beans (Vigna spp., Phaseolus spp.)	10.4% (minimum of EUR 1.6 /100 kg)	3.5 percentage points	6.9% (no minimum applicable)

Case 5: In the case of “Tobacco, not stemmed/stripped (flue-cured Virginia type)”, which incorporates a maximum and a minimum duty, the GSP rate is calculated as follows:

Table 9. Example of a GSP tariff calculation (minimum and maximum duties)

CN code	Product description	2008 most-favoured-nation rate	Tariff reduction	2008 GSP rate
2401 10 10 00	Tobacco, not stemmed/stripped (flue-cured Virginia type)	18.4% (minimum of EUR 22/100 kg, maximum 24 EUR/100 kg)	3.5 percentage points	14.9% (no minimum, maximum of EUR 24/100 kg)

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Case 6: For “Men’s or boys’ shirts, knitted or crocheted: cotton”, as for all products in chapters 50–63 of the CN, the tariff cut under the GSP scheme amounts to 20 per cent of the most-favoured-nation rate.

Table 10. Example of a GSP tariff calculation (textiles and textile articles)

CN code	Product description	2008 most-favoured-nation rate	Tariff reduction	2008 GSP rate
6105 10 00 00	Men’s or boys’ shirts, knitted or crocheted: cotton	12%	20%	9.6%

Case 7: Lastly, where the former formulae provide for deeper preferential tariff cuts, the applicable GSP rate does not change. For example, in the case of “Cigars, cheroots and cigarillos containing tobacco”, which is on the list of sensitive products and incorporates a maximum and a minimum duty, the calculation is as follows:

Table 11. Example of a GSP tariff calculation (lowest rate applies)

CN code	Product description	2008 most-favoured-nation rate	Tariff reduction	2008 GSP rate	CN code
2402 10 00 00	Cigars, cheroots and cigarillos containing tobacco	26%	3.5 percentage points = GSP rate of 22.5%	65% tariff reduction = GSP rate of 9.1%	9.1%

D. Country-product section graduation and country graduation mechanism

Country-product section graduation refers to the withdrawal of preferences for an entire section of products originating in a certain GSP beneficiary country when the graduation criteria are met. The current GSP scheme applies to all products in a section of the CN code. Graduation criteria should be based on sections and chapters of the common customs tariff. Preferences will only be withdrawn from product sections in a certain GSP beneficiary country after they have met the parameters for three consecutive years, thus providing beneficiary countries with some early warning mechanisms before any action relating to graduation is taken by the European Union. The country graduation mechanism refers to the removal of GSP beneficiary countries from the list owing to the level of income of a beneficiary country or in case a country benefits from a preferential market access arrangement (see table 12).

Country-product section graduation

The current GSP scheme maintains the core principles behind the graduation mechanism for product sections but adjusts three elements from the previous scheme. Product sections used for graduation have been expanded from 21 to 32, graduation thresholds have increased from 15–17.5 per cent (and from 12.5–14.5 per cent for textiles) and graduation no longer applies to GSP Plus countries.

The beneficiary countries and product sections for which GSP preferences have been withdrawn are listed in Commission Implementing Regulation (EU) No. 1213/2012 of 17 December 2012. The Commission shall review the list of product sections every three years.

Table 12. List of graduated sections from 1 January 2014–31 December 2016

Country	GSP section	Description
China	S-1a	Live animals and animal products, excluding fish
	S-1b	Fish, crustaceans, molluscs and aquatic invertebrates
	S-2b	Vegetables and fruit
	S-2c	Coffee, tea, mate and spices
	S-2d	Cereals, flour, nuts, resins and vegetable plaiting
	S-4b	Prepared foodstuffs (excluding meat and fish), beverages, spirits and vinegar
	S-6a	Inorganic and organic chemicals
	S-6b	Chemicals, other than organic and inorganic chemicals
	S-7a	Plastics
	S-7b	Rubber
	S-8a	Raw hides and skins and leather
	S-8b	Articles of leather and fur skins
	S-9a	Wood and wood charcoal
	S-9b	Cork, straw and plaiting
	S-11a	Textiles
	S-11b	Apparels and clothing
	S-12a	Footwear
	S-12b	Headgear, umbrellas, sun umbrellas, sticks, whips, feathers and down
	S-13	Articles of stone, ceramic products and glass
	S-14	Pearls and precious metals
	S-15a	Iron, steel and articles of iron and steel
	S-15b	Base metals (excluding iron and steel), articles of base metals (excluding articles of iron and steel)
	S-16	Machinery and equipment
	S-17a	Railway and tramway vehicles and products
	S-17b	Road vehicles, bicycles, aviation and space, boats and parts thereof
	S-18	Optical, clocks and watches, musical equipment
	S-20	Miscellaneous
Costa Rica	S-2b	Vegetables and fruit
Ecuador	S-2a	Live plants and floricultural products
	S-4a	Preparations of meat and fish
India	S-5	Mineral products
	S-6a	Inorganic and organic chemicals
	S-6b	Chemicals, other than organic and inorganic chemicals
	S-8a	Raw hides and skins and leather
	S-11a	Textiles
	S-17b	Road vehicles, bicycles, aviation and space, boats and parts thereof
Indonesia	S-1a	Live animals and animal products, excluding fish
	S-3	Animal or vegetable oils, fats and waxes
	S-6b	Chemicals, other than organic and inorganic chemicals
Nigeria	S-8a	Raw hides and skins and leather
Ukraine	S-17a	Railway and tramway vehicles and products
Thailand	S-4a	Preparations of meat and fish
	S-4b	Prepared foodstuffs (excluding meat and fish), beverages, spirits and vinegar
	S-14	Pearls and precious metals

Country graduation mechanism

Article 4 of the Regulation [No. 978/2012] provides that beneficiary countries (except LDCs) shall be removed from the list of GSP beneficiary countries (annex II of the Regulation) if they meet either of the following criteria:

- (a) The country is classified by the World Bank as an high-income or upper-middle-income country for three consecutive years immediately preceding the update of the list of beneficiary countries;
- (b) It benefits from a preferential market access arrangement that provides the same tariff preferences as the scheme, or better, for substantially all trade.

Either condition can trigger country graduation.

The first point does not apply to countries that initiated by 20 November 2012 a bilateral preferential market access agreement with the European Union that is not yet in force. At the time of writing, these countries would receive GSP preferences until 21 November 2014.

Countries that have graduated from the general GSP scheme of the European Union remain eligible for the scheme, but are no longer beneficiaries thereof. This means that if their situation changes, that is to say, if they are no longer classified as high- or middle-upper-income economies, they would again become beneficiaries of the GSP scheme of the European Union.

E. Special arrangement for least developed countries: Everything but Arms initiative

The EBA initiative is a permanent arrangement and is not affected by the changes introduced in the current GSP scheme of the European Union. The 49 LDCs will continue to benefit from EBA as before.

The 2001 EBA initiative, as currently incorporated in the Regulation (articles 17 and 18) extends duty and quota-free access to all products originating in LDCs, except for arms and ammunition listed in HS chapter 93.¹⁷ The EBA initiative covers all agricultural products, including sensitive products such as beef and other meat; dairy products; fruit and vegetables; processed fruit and vegetables; maize and other cereals; starch; oils; processed sugar products; cocoa products; pasta; and alcoholic beverages. For most of these products, the pre-EBA GSP scheme provided a percentage reduction of most-favoured-nation rates, which would apply solely to the ad valorem duties, thus making the specific duties still applicable in full. The 2002–2005 GSP scheme of the European Community changed this provision, and the current 2012 regulation states in article 18, paragraph 1, that “The Common Customs Tariff duties on all products that are listed in chapters 1 to 97 of the [c]ombined [n]omenclature, except those in [c]hapter 93, originating in an EBA beneficiary country, shall be suspended entirely” (table 13). Thus, specific and other duties are not applicable to exports from LDCs, an example being the rather complicated entry price system used to regulate the access of certain fruit and vegetables, such as cucumbers and courgettes, to the European Union market.

Taking into account that products covered by the Common Agricultural Policy still face customs duties under the Cotonou Agreement, the EBA initiative made the GSP of the European Union a more favourable scheme for LDCs in terms of tariff treatment and product coverage than the preferential trade arrangements available under the Agreement.

The European Union’s GSP rules of origin, which went into force on 1 January 2011, contain origin-determining requirements that are specific to LDCs¹⁸ in an effort to address the problem of capacity constraints in LDCs. Two major improvements in this regard are as follows:

- (a) The allowance for the use of non-originating materials has been increased for many manufactured products originating in LDCs;
- (b) The use of imported fabric is allowed for apparel products to be considered as originating, that is to say, there is a single transformation requirement.

The possibility of cumulation under the GSP rules of origin of the European Union is, however, very much limited, while the Cotonou Agreement allows full cumulation with partners from African, Caribbean and Pacific (ACP) States. On the one hand, if an ACP State desires to take advantage of the EBA duty- and quota-free treatment, it will have to do so as a GSP beneficiary and will thus lose the opportunity for full cumulation with its ACP partners. On the other hand, if an LDC that is an ACP State wants to take advantage of the more favourable Cotonou cumulation system, it will be subject to the customs duties and quantitative limitations specified under the Cotonou Agreement, where applicable.

Similarly, LDCs must be aware that, since the EBA initiative is an integral part of the GSP scheme of the European Union, such duty- and quota-free treatment is subject to the procedural rules of that scheme, such as the unilateral and unbound character of the GSP, the possibility of the temporary withdrawal of the preferences and its rules of origin.

A beneficiary country should graduate from the EBA initiative when it is excluded from the United Nations list of LDCs. The Commission reviews the eligibility of countries continuously. It is the Commission, however, that will decide on the removal of the country from the EBA and the establishment of a three-year transitional period.

F. Special incentive arrangement for sustainable development and good governance: GSP Plus

The 2006 GSP of the European Community introduced a special incentive arrangement focusing on sustainable development and good governance, known as “GSP Plus”. This scheme provides more favourable tariff treatment for a range of products originating in those countries that meet certain conditions. GSP Plus originates in three different special incentive systems that were introduced in the 2002–2004 GSP scheme with a view to protecting labour rights and the environment, and combating drug production and trafficking. However, as a result of a WTO dispute case brought by India concerning special arrangements to combat drug production and trafficking, the 2006 GSP scheme of the European Community introduced the GSP Plus arrangements replacing the three special incentive schemes.

The special incentive arrangement for sustainable development and good governance of the European Union, GSP Plus, was revamped on 1 January 2014. It is designed to help developing countries assume the special burdens and responsibilities resulting from the ratification of core international conventions on human and labour rights, environmental protection and good governance as well as from the effective implementation thereof. The reformed GSP Plus arrangement provides more incentives for countries to join, while at the same time enhances its monitoring to ensure compliance with core international conventions.

Table 13. Everything but Arms initiative: Summary

	Before the initiative	Since the initiative (from March 2001)
<i>Product coverage</i>	<ul style="list-style-type: none"> • All GSP-covered products • Additional list of products for LDCs only • Certain sensitive agricultural products are excluded 	All products but arms (HS chapter 93)
<i>Depth of tariff cut</i>	<ul style="list-style-type: none"> • Duty-free treatment of all GSP-covered products • For the additional list of products, different tariff cuts are available according to the import sensitivity of products (four product categories) • No preferences on the specific component of most-favoured-nation duties, entry price, agricultural component or other duties 	<ul style="list-style-type: none"> • Duty-free treatment of all products • All duties • Delayed (phased-in period) liberalization for bananas, sugar and rice
<i>Rules of origin</i>	Regulation (EC) No. 1602/2000	Commission Regulation (EU) No. 1063/2010 (LDCs that are ACP States joining the EBA initiative lose ACP cumulation)

The rules of procedure for the granting of GSP Plus preferences are established by Commission Delegated Regulation (EU) No. 155/2013 of 18 December 2012 (appendix II), which entered into force on 22 February 2013.

Special incentive arrangement: Eligibility criteria

The Regulation [No. 978/2012] in article 9 sets strict and clear criteria for granting GSP Plus. First, the applicant must meet economic criteria, that is, it must be a vulnerable developing country. Vulnerability is defined as follows:

- (a) The country has a non-diversified economy, as measured by the fact that its seven largest sections of GSP-covered imports represent more than 75 per cent in value of its total GSP-covered imports to the European Union as an average during the past three consecutive years;
- (b) The country's GSP-covered imports to the European Union represent less than 2 per cent in value of total GSP imports as an average during the past three consecutive years.

In addition, the country must have ratified 27 core international conventions required under GSP Plus. It must not have formulated reservations that are prohibited by these conventions, and the most recent conclusions of the monitoring bodies under those conventions must not identify any serious failure to effectively implement them.

Beneficiary countries must ratify and comply with the following conventions:

- (a) Fifteen conventions relating to core human and labour rights listed in annex VIII, part A:
 - (i) Convention on the Prevention and Punishment of the Crime of Genocide (1948);
 - (ii) International Convention on the Elimination of All Forms of Racial Discrimination (1965);
 - (iii) International Covenant on Civil and Political Rights (1966);
 - (iv) International Covenant on Economic Social and Cultural Rights (1966);
 - (v) Convention on the Elimination of All Forms of Discrimination Against Women (1979);
 - (vi) Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (1984);
 - (vii) Convention on the Rights of the Child (1989);
 - (viii) Convention concerning Forced or Compulsory Labour, No. 29 (1930);
 - (ix) Convention concerning Freedom of Association and Protection of the Right to Organize, No. 87 (1948);
 - (x) Convention concerning the Application of the Principles of the Right to Organize and to Bargain Collectively, No. 98 (1949);
 - (xi) Convention concerning Equal Remuneration of Men and Women Workers for Work of Equal Value, No. 100 (1951);
 - (xii) Convention concerning the Abolition of Forced Labour, No. 105 (1957);
 - (xiii) Convention concerning Discrimination in Respect of Employment and Occupation, No. 111 (1958);
 - (xiv) Convention concerning Minimum Age for Admission to Employment, No. 138 (1973);
 - (xv) Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No. 182 (1999);
- (b) Twelve conventions relating to the environment, good governance and the fight against drug production and trafficking, as listed in part B of annex VIII:
 - (i) Convention on International Trade in Endangered Species of Wild Fauna and Flora (1973);
 - (ii) Montreal Protocol on Substances that Deplete the Ozone Layer (1987);
 - (iii) Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (1989);
 - (iv) Convention on Biological Diversity (1992);
 - (v) United Nations Framework Convention on Climate Change (1992);

- (vi) Cartagena Protocol on Biosafety (2000);
- (vii) Stockholm Convention on Persistent Organic Pollutants (2001);
- (viii) Kyoto Protocol to the United Nations Framework Convention on Climate Change (1998);
- (ix) United Nations Single Convention on Narcotic Drugs (1961);
- (x) United Nations Convention on Psychotropic Substances (1971);
- (xi) United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988);
- (xii) United Nations Convention against Corruption (2004).

Product coverage and depth of tariff cuts

Under chapter III of the Regulation, the special incentive arrangement applies to all GSP-covered products originating in GSP Plus beneficiary countries, as listed in annex IX of the Regulation.

GSP Plus rates are calculated as follows:

- (a) Total suspension of duty for all eligible products, whether sensitive or non-sensitive, whose duty is composed of ad valorem duty only (article 12, paragraph 1);
- (b) Total suspension of specific duty for all eligible products, whether sensitive or non-sensitive, whose duty is composed of specific duty only (article 12, paragraph 2);
- (c) When the duty rate of an eligible product is composed of both ad valorem and specific duties, only the ad valorem duty is totally suspended, that is to say, the total payable tariff is the specific duty component only. If the tariff is composed of 10 per cent (ad valorem duty) and EUR 50/1,000 kg (specific duty), the total suspension of duty applies to the 10 per cent part only, meaning that the full amount of the specific duty component continues to apply (in this case, EUR 50 euros/1,000 kg). There is a limited exception to this preferential treatment for products classified under CN codes 1704 10 90, for which a specific duty shall be limited to 16 per cent of the customs value (article 12, paragraph 2).

The countries in table 14 are eligible to apply for GSP Plus:¹⁹ Armenia, Azerbaijan, the Plurinational State of Bolivia, Cabo Verde, the Cook Islands, Costa Rica, Ecuador, El Salvador, Georgia, Guatemala, Honduras, the Islamic Republic of Iran, Iraq, Kyrgyzstan, the Maldives, the Marshall Islands, the Federated States of Micronesia, Mongolia, Nauru, Nicaragua, Nigeria, Niue, Pakistan, Panama, Paraguay, Peru, the Philippines, the Republic of the Congo, Sri Lanka, the Syrian Arab Republic, Tajikistan, Tonga, Turkmenistan, Ukraine and Uzbekistan. Additional information is provided in the table 14.

Graduation no longer applies to GSP Plus countries in the European Union's current GSP scheme. Also, the vulnerability criterion has been relaxed and will be increased from 1 per cent to 2 per cent. Consequently, Pakistan, the Philippines and Ukraine have become eligible for applying for GSP Plus benefits. Furthermore, while under the previous scheme, applications for GSP Plus were open once every 18 months only, the current scheme allows countries to make such a request at any time. Moreover, monitoring has been enhanced by means of a continuous dialogue with beneficiary countries and by mandating reports every two years instead of every three years, and scrutiny is undertaken not only by the Council of the European Union but also by the European Parliament. Previously, only the former had scrutiny powers. Also, the burden of proof has been reversed. When evidence points to problems with the implementation, it is up to the beneficiary country to demonstrate a positive record.

As of July 2014, the following countries are GSP Plus beneficiaries:²⁰ Armenia, the Plurinational State of Bolivia, Cabo Verde, Costa Rica, Ecuador, El Salvador, Georgia, Guatemala, Mongolia, Pakistan, Panama, Paraguay and Peru.

I. EXPLANATORY NOTES ON THE GENERALIZED SYSTEM OF PREFERENCES SCHEME OF THE EUROPEAN UNION

Table 14. Countries eligible to apply for GSP Plus

Countries	Share of total GSP imports (Percentage, <2%)	Share of seven largest GSP sections (Percentage, >75%)
Pakistan	1.6	94.6
Ukraine	1.4	78.4
Sri Lanka	0.8	93.1
Philippines	0.8	76.8
Ecuador	0.5	98.1
Peru	0.4	89.6
Iran (Islamic Republic of)	0.4	90.5
Costa Rica	0.4	97.3
Nigeria	0.2	97.9
Syrian Arab Republic	0.1	86.8
Guatemala	0.1	88.6
Honduras	0.1	96.0
Georgia	0.1	93.7
Uzbekistan	0.1	93.0
Armenia	<0.1	97.5
Panama	<0.1	93.4
El Salvador	<0.1	96.3
Nicaragua	<0.1	96.0
Azerbaijan	<0.1	95.3
Turkmenistan	<0.1	99.0
Republic of the Congo	<0.1	99.1
Bolivia (Plurinational State of)	<0.1	93.1
Maldives	<0.1	99.9
Cabo Verde	<0.1	99.1
Paraguay	<0.1	85.6
Tajikistan	<0.1	99.4
Mongolia	<0.1	98.0
Marshall Islands	<0.1	98.4
Iraq	<0.1	95.0
Kyrgyzstan	<0.1	95.8
Cook Islands	<0.1	80.5
Tonga	<0.1	97.0
Micronesia (Federated States of)	<0.1	100.0
Nauru	<0.1	93.3
Niue	<0.1	100.0

Source: Information notice for countries which may request to be granted the special incentive arrangement for sustainable development and good governance under Regulation (EU) 978/2013 of 31 October 2012.

GSP Plus monitoring

The Regulation provides for enhanced monitoring of the GSP Plus beneficiaries' obligations. Once a country is granted GSP Plus, the Commission must check to make sure that it abides by its commitments, namely to:

- (a) Maintain ratification of the international conventions covered by the GSP Plus scheme;
- (b) Ensure their effective implementation;
- (c) Comply with reporting requirements;
- (d) Accept regular monitoring and review of their implementation record in accordance with the conventions;
- (e) Cooperate with the Commission and provide all necessary information (article 13).

In order to meet its monitoring obligations, the Commission prepares a scorecard of each GSP Plus beneficiary, which serves to measure GSP Plus country compliance with the above-mentioned commitments.

Beneficiaries receive their individual scorecard upon notification of their GSP Plus entry or immediately thereafter. The Commission then establishes a dialogue on GSP Plus compliance with the authorities of the beneficiary countries, drawing their attention to the areas identified in the scorecards. At regular intervals, the Commission engages with the beneficiaries, who are expected to demonstrate their serious efforts towards tackling the issues set out in the scorecards.

Every two years, the Commission will present to the European Parliament and to the Council of the European Union a status report on the status of ratification of the relevant conventions, on compliance of GSP Plus countries with reporting obligations under the conventions and on the status of the effective implementation thereof. The first such report must be submitted by 1 January 2016.

G. Temporary withdrawal of the European Union's Generalized System of Preferences scheme

Under article 19 of the Regulation, preferences may be temporarily withdrawn in respect of all or of certain products, for the following reasons: ²¹

- (a) Serious and systematic violation of principles laid down in the conventions listed in annex VIII, part A of the Regulation;
- (b) Export of goods made by prison labour;
- (c) Serious shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on antiterrorism and money laundering;
- (d) Serious and systematic unfair trading practices, including those affecting the supply of raw materials, which have an adverse effect on the Union industry and which have not been addressed by the beneficiary country. For those unfair trading practices, which are prohibited or actionable under the WTO Agreements, the application of this article shall be based on a previous determination to that effect by the competent WTO body;
- (e) Serious and systematic infringement of the objectives adopted by regional fishery organizations or any international arrangements to which the European Union is a party concerning the conservation and management of fishery resources.

Under article 15, paragraph 1, of the Regulation, a country will be temporarily withdrawn from the GSP Plus arrangement when it fails to respect its binding undertakings referred to above, or when the beneficiary country formulates a reservation that is prohibited by any of the relevant conventions or is incompatible with the object and purpose of the convention. Paragraph 2 establishes that the burden of proof will be on the GSP Plus beneficiary country. Paragraph 3 establishes ways that the Commission can temporarily suspend preferences when it finds, based on available evidence or its own reports, that a country fails to respect its binding undertaking referred to in points (d), (e) and (f) of article 9, paragraph 1, as indicated below, or that the beneficiary country formulates a

reservation that is prohibited by any of the relevant conventions or is incompatible with the object and purpose of the convention as established in point (c) of article 9, paragraph 1, as follows:

- (c) In relation to any of the relevant conventions, it has not formulated a reservation which is prohibited by any of those conventions or which is for the purposes of this article considered to be incompatible with the object and purpose of that convention;*
- (d) It gives a binding undertaking to maintain ratification of the relevant conventions and to ensure the effective implementation thereof;*
- (e) It accepts without reservation the reporting requirements imposed by each convention and gives a binding undertaking to accept regular monitoring and review of its implementation record in accordance with the provisions of the relevant conventions; and*
- (f) It gives a binding undertaking to participate in and cooperate with the monitoring procedure referred to in article 13.*

Furthermore, article 21 of the Regulation provides that the Commission may suspend the preferential arrangements provided for in the Regulation on the following grounds:

- (a) “Fraud, irregularities or systematic failure to comply with or to ensure compliance with the rules of origin concerning the origin of the products and with the procedures related thereto”;
- (b) Failure to provide administrative cooperation as required for the implementation and policing of the preferential arrangements available under the GSP regime.

Under article 21, paragraph 2, of the Regulation, administrative cooperation means that, inter alia, that a beneficiary country should do the following:

- (a) Communicate to the Commission and update the information necessary for the implementation of the rules of origin and the policing thereof;*
 - (b) Assist the Union by carrying out, at the request of the customs authorities of the Member States, subsequent verification of the origin of the goods, and communicate its results in time to the Commission;*
 - (c) Assist the Union by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct the Union administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the preferential arrangements referred to in article 1(2);*
 - (d) Carry out or arrange for appropriate inquiries to identify and prevent contravention of the rules of origin;*
 - (e) Comply with or ensure compliance with the rules of origin in respect of regional cumulation, within the meaning of Regulation (EEC) No. 2454/93, if the country benefits therefrom; and*
- Assist the [European] Union in the verification of conduct where there is a presumption of origin-related fraud, whereby the existence of fraud may be presumed where imports of products under the preferential arrangements provided for in this Regulation massively exceed the usual levels of the beneficiary country's exports.*

Temporary withdrawal is not automatic, but instead follows the procedural requirements laid down in articles 19–21 of the Regulation. The procedural requirements in the regulation differ from those in previous regulations. Under the current regulation, the Commission may suspend any of the preferential arrangements, provided that it follows the procedure outlined below:

- (a) Implementing act (article 19, paragraph 3): When the Commission considers that there are sufficient grounds for justifying temporary withdrawal of preferences under any of the GSP arrangements of the

European Union, it shall adopt an implementing act to initiate the procedure for temporary withdrawal. This process must be done in accordance with the European Union's rules for an advisory procedure, which are found in Regulation (EU) No. 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers. In short, these rules require that the Commission deliver its opinion, if necessary by taking a vote. When a vote of the committee occurs, it requires a simple majority to pass. The Commission must decide on a draft implementing act to be adopted, in accordance with the findings of the Commission and its opinion;

- (b) Notice (article 19, paragraph 4): Following the implementing act, the Commission must publish a notice in the Official Journal of the European Union announcing the initiation of a temporary withdrawal procedure, and shall notify the beneficiary country concerned thereof. The notice must contain substantive grounds for starting the implementing act, and state that the Commission will monitor the situation for the following six months;
- (c) Monitoring and evaluation period (article 19, paragraph 5): During the six-month monitoring and evaluation period, the Commission shall allow the beneficiary country in question an opportunity to cooperate at all stages, and shall seek all the information it considers necessary and relevant to determining if temporary suspension is warranted. Within three months after the said monitoring and evaluation period has ended, the Commission must submit a report on its findings and conclusions to the beneficiary country concerned. That country then has no more than one month to submit comments to the report, if it so wishes. In the six months following the end of the monitoring and evaluation period (the first six-month period), the Commission must decide whether or not to temporarily suspend preferences, based on the available evidence. The period of suspension cannot be longer than six months, at which point the Commission must either terminate the suspension or extend it.
- (d) Urgency procedure (article 21, paragraph 3): When the Commission judges that withdrawal is urgent for reasons set out in paragraphs 1 and 2 of this article, the Commission is empowered to withdraw preferences in an expedited manner, in accordance with Regulation (EU) No. 182/2011 articles 5 and 8, which allow the Commission to act expeditiously on certain urgent matters;
- (e) Reinstate tariff preferences (article 20): After preferences have been withdrawn, if the Commission finds that the reasons justifying withdrawal no longer apply, it may reinstate the country's beneficiary status.

H. Safeguard clauses

Under the European Union's current GSP scheme, the most-favoured-nation duties on a particular product may be reintroduced at any time at the request of a Member State or on the Commission's own initiative, if a product originating in one of the beneficiary countries or territories is imported on terms which cause or threaten to cause serious difficulties to a Community producer of like or directly competing products (article 22, paragraph 1).

Investigations as to whether or not safeguard clauses should apply may be requested by Member States, any legal persons or any associations not having a legal personality, acting on behalf of Union producers, or on the Commission's own initiative if there is sufficient *prima facie* evidence that the conditions of article 22, paragraph 1, are met. Where there is sufficient *prima facie* evidence that safeguard clauses may be called for, the Commission must first publish a notice in the Official Journal of the European Union announcing the investigation, providing all necessary details about the procedure and deadlines, including recourse to the directorate general of trade of the European Commission (article 24, paragraph 3). The initiation must happen within one month of receiving the request, and the investigation must be concluded within 12 months from its initiation.

In examining whether there are serious difficulties, the Commission takes into account, *inter alia*, the following factors concerning Union producers, where the information is available:

- (a) Market share;
- (b) Production;

- (c) Stocks;
- (d) Production capacity;
- (e) Bankruptcies;
- (f) Profitability;
- (g) Capacity utilization;
- (h) Employment;
- (i) Imports;
- (j) Prices.

The beneficiary country concerned shall be informed by the Commission as soon as possible of any decision to take safeguard measures. The Commission shall also notify the Council and the Member States thereof. Any Member State (not just the State concerned) may refer a Commission decision to the Council within one month, and the Council may adopt a different decision within one month.

In the case of imports of the textile, agricultural, and fisheries products listed in sections S-11a and S-11b of annex V of the Regulation or of products falling under CN codes 2207 10 00, 2207 20 00, 2909 19 10, 3814 00 90, 3820 00 00, and 3824 90 97, the European Union's GSP scheme provides for the application of safeguard measures, at the Commission's own initiative or at the request of a Member State, under the following conditions:

- (a) When these imports increase by at least 13.5 per cent in quantity (by volume) as compared to the previous calendar year; or
- (b) When these imports or products under GSP sections S-11a and S-11b of annex V of the Regulation exceed the share referred to in annex VI, point 2, of the value of Union imports of products in GSP sections S-11a and S-11b of annex V from all countries and territories listed in annex II during any 12-month period.

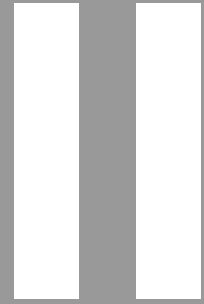
Both cases will result in the withdrawal of the preferential tariff rates applied to products from section XI (b) originating in a beneficiary country covered under the general arrangements and the GSP Plus arrangements. Beneficiary countries of the EBA initiative and countries with not more than a 6 per cent share of the imports into the Community from all GSP-covered countries are not affected by safeguard measures. The removal of preferences shall take effect two months after the publication of the Commission's decision in the Official Journal of the European Union.

I. Surveillance measures in the agricultural and fisheries sectors

In view of the increased product coverage under the 2006 GSP scheme of the European Community, mainly for agricultural and fishery products, the 2006 GSP scheme introduced a special surveillance mechanism for HS chapters 1–24 that had not existed under the previous arrangements. The purpose is to prevent disruption of the Community market by the import of agricultural products. This mechanism remains in the current scheme.

None of the procedural periods for initiating the safeguards clause, that is to say, the consultation, the investigation, or the submission of views by interested parties, may exceed two months in the following two cases:

- (a) When the beneficiary country does not ensure compliance with the rules of origin or does not provide the administrative cooperation required; or
- (b) When imports of GSP-covered agricultural products massively.



RULES OF ORIGIN UNDER THE EUROPEAN UNION'S GENERALIZED SYSTEM OF PREFERENCES SCHEME



All legal citations (articles) in this chapter refer to Commission Regulation (EU) No. 1063/2010 of 18 November 2010 amending Regulation (EEC) No. 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code.

A. Origin-determining criteria

The origin-determining criteria are fundamental to the rules of origin. They determine how and when a product can be considered as originating in a GSP beneficiary country. Unchanged from the previous rules, a product is considered as originating in a beneficiary country if it has been wholly obtained, or sufficiently worked or processed from imported materials (article 72).

Products wholly obtained

Article 75 lays down a list of products that are considered to be wholly obtained in a country. Products are included in this category by virtue of their nature and absence of imported inputs in the final composition of these products (i.e. plants, vegetables, minerals, fish and the like).

The definitions are the same as the previous rules of origin, except for fisheries products taken from the sea outside territorial waters, that is, outside the 12-mile zone. The conditions for fisheries vessels have been simplified for these products. Previously there were some requirements on nationalities of the crew but these conditions have been eliminated. Also, requirements for ownership of fisheries vessels have been simplified, and as explained in the subsequent paragraph following the list below, cumulation of conditions for fisheries vessels is permitted.

Under the current rules of origin, the following shall be considered as wholly obtained in a beneficiary country:

- (a) Mineral products extracted from its soil or its seabed;
- (b) Plants and vegetable products grown or harvested there;
- (c) Live animals born and raised there;
- (d) Products from live animals raised there;
- (e) Products from slaughtered animals born and raised there;
- (f) Products obtained by hunting or fishing conducted there;
- (g) Products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
- (h) Products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
- (i) Products made on board its factory ships exclusively from the products referred to in point (h);
- (j) Used articles collected there are fit solely for the recovery of raw materials;
- (k) Waste and scrap resulting from manufacturing operations conducted there;
- (l) Products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
- (m) Goods produced there exclusively from products specified in points (a) to (l).

The terms “its vessels” and “its factory ships” in (h) and (i) shall apply only to vessels and factory ships which meet requirements (a), (b) and either (c) or (d) below:

- (a) They are registered in the beneficiary country or in a European Union Member State;
 - (b) They sail under the flag of the beneficiary country or of a European Union Member State;
 - (c) They are at least 50 per cent owned by nationals of the beneficiary country or of European Union Member States; or alternatively;
-

- (d) They are owned by companies that have their head office and their main place of business in the beneficiary country or in European Union Member States and that are at least 50 per cent owned by the beneficiary country or European Union Member States or public entities or nationals of the beneficiary country or European Union Member States.

Cumulation is allowed in meeting these conditions, and they may each be fulfilled in European Union Member States or in different beneficiary countries insofar as all the beneficiary countries benefit from “cumulative origin – regional cumulation” discussed in article 75, paragraph 3.

Products that are sufficiently worked or processed from imported materials

When imported inputs are used to manufacture a finished product, the rules of origin require that these non-originating materials be sufficiently worked or processed to be considered as originating in the beneficiary country.

In particular, sufficient working or processing is defined as follows: “Products which are not wholly obtained in the beneficiary country concerned within the meaning of article 75 shall be considered to originate there, provided that the conditions laid down in the list in annex 13a for the goods concerned are fulfilled” (article 76).

The list in annex 13a, part II, is entitled “List of Products and Working or Processing Operations which Confer Originating Status” (the list rules), and is annexed to Commission Regulation (EU) No. 1063/2010, which appears in the Handbook as appendix IV.

While the previous list rules prescribed origin-determining requirements for some 500 products and was approximately 80 pages in length, the current rules of origin have standardized these requirements to some degree, and the number of pages of the list rules has been reduced to half. The simplification of the list rules is beneficial both producers and customs officers in administering the rules of origin. In order to identify the origin requirements for a specific product, an exporter needs to establish the tariff classification of the product under the HS and check the conditions laid down in the list for that specific product. Also, the exporter must fulfil the horizontal requirements that are applied to all products with imported materials.

The following sections discuss the basic provisions for determining origins for products with imported materials, highlighting the changes made from the previous rules of origin.

Allowance for the use of non-originating inputs for products originating in least developed countries

The current rules of origin contain the origin-determining requirements that are specific to LDCs in an effort to address the problem of capacity constraints in LDCs. There are two major improvements in this regard:

- (a) Allowance for the use of non-originating materials has been increased for many manufactured products originating in LDCs;
- (b) Use of imported fabric is allowed for apparel products to be considered as originating, that is, there is a single transformation requirement (see example 3, below).

Previously, the value added criteria often required 60 per cent or higher domestic content for LDCs, but under the current rules of origin it has been reduced to 30 per cent. For apparel products to obtain originating status, these products had to be assembled with fabrics that had been woven or knitted domestically, that is, there was a double transformation requirement. The change from double to single transformation requirements is a particularly significant improvement for LDCs, as most of these countries do not possess the weaving capacity to meet the double transformation requirement for apparel products.

The rules of origin for agricultural products are identical for developing-country and LDC beneficiaries.

Allowance for the use of non-originating inputs for products originating in developing countries

While the increase is smaller than that of LDC beneficiaries, allowance for the use of non-originating materials has also been increased for developing-country beneficiaries for many manufactured products classified under HS chapters 34, 39, 40, 66, 71, and 84 to 94.

General tolerance (article 79)

The term “tolerance” means the allowance for the use of non-originating materials in the manufacture of a given product, which is not permitted by the rule in the list rules. In the previous rules of origin, the tolerance level was up to 10 per cent of the ex works price of the product. Tolerance levels under the current rules have been modified as follows:

- (a) For agricultural products, except chapters 1 and 3, and processed fishery products of chapter 16, tolerance levels are increased to 15 per cent of the weight of the product;
- (b) For all the other products, except chapters 50 to 63 (textiles and clothing), tolerance levels are increased to 15 per cent of the ex works price of the product.

For textiles and clothing, refer to annex 13a, part I, notes 6 and 7.

Examples of origin-determining requirements

Example 1a: Change of tariff heading requirement

The origin-determining requirements included in the list rules largely relate to changes of tariff heading or value addition requirements, except where specific processing or operations required are indicated. Example 1 illustrates a case where a producer has an option between the two origin-determining methods.

Suppose that a producer in a beneficiary country manufactures dolls that are classified under HS heading 9502 from imported plastics and fabrics that are classified under HS headings 3910 and 5208, respectively. The dolls cannot be considered as wholly obtained in one country because the producer has used imported materials. Therefore, it is essential to know whether these imported materials can be considered to have undergone sufficient working or processing according to the conditions laid down in the list rules. In this case, the producer should refer to the requirements indicated in the list rules, as detailed in the example below (table 15). The doll is classified under HS heading 9502, and hence falls under HS chapter 95.

Table 15. Excerpt from the List of products and working or processing operations which confer originating status: Dolls manufactured from imported plastics and fabrics

Harmonized System heading No. (1)	Description of product (2)	Qualifying operation (3)
Ex chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 per cent of the ex works price of the product</p>
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.

Source: Commission Regulation (EU) No. 1063/2010, part II annex 13a.

Note: “Ex” (column 1) denotes that the rule does not apply to the whole chapter, but only to those parts of it for which a specific rule is not provided. In the case of chapter 95, there is a specific rule for product ex 9506, that is, parts of this heading only.

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As shown by the above excerpt, in the case of goods listed under HS chapter 95 for which a specific rule is not provided, the list provides for two alternative origin criteria between which the exporter can decide:

- (a) Rules on the change of tariff heading;
- (b) Percentage-value-limit criterion.

Thus, the doll can obtain originating status under (a). Under the rules on the change of tariff heading, the non-originating materials must be classified under HS headings that differ from HS 9502. Given that the plastic and the cotton used are classified under HS headings 3910 and 5208, it can be concluded that the plastic and the cotton have been sufficiently worked or processed and that the doll qualifies as an originating product.

Example 1b: Value addition requirement

Supposing a producer of dolls in example 1a uses imported doll parts whose HS heading is 9502. Therefore, the rule on the change of tariff heading cannot be used. The unit ex price of the doll is \$100, and the value of the imported doll parts is \$65. The list rule for dolls specifies that the value of imported inputs must not exceed 70 per cent of the ex works price of the product. Thus, the doll can obtain originating status under the percentage-value-addition criterion, as the imported component of the doll accounts for 65 per cent of the ex price of the doll.

The term “value” in the list refers to the customs value (defined as the customs value determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (GATT)) 1994 at the time of the importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price for the materials in the territory concerned.

The term “ex works price” in the list rules means the price paid for the product which was obtained from the manufacturer where the final working or processing is carried out. The ex works price includes the value of all the materials used and all other costs related to its production and profit, minus any internal taxes which are, or may be, payable when the product obtained is exported.

Example 2: Tolerance level

The same producer discussed in example 1 now wants to use imported eyes for the dolls, as they are cheaper than the domestic ones. Also, this producer has to apply the change of tariff heading criterion, as the non-originating materials used exceed 70 per cent of the ex works price of the product. The use of imported doll eyes is not allowed under the change of tariff heading criterion, as doll eyes are classified under the same heading (HS 9502) as dolls. The tolerance rule, however, allows the use of doll eyes if they amount to not more than 15 per cent of the ex works price of the doll.

Example 3: Single and double transformation requirements for apparel products

For apparel products (HS chapters 61 and 62), the requirements are single transformation for LDCs, and double transformation or specific processing together with the value-limit criterion for other developing countries. Table 16 shows an excerpt from the list rules for HS chapter 62.

- (a) For LDCs, apparel products assembled in a beneficiary country using imported fabric can obtain originating status;
- (b) For other developing countries, yarns have to be woven to make fabrics, and apparel products have to be made from these fabrics in order to obtain originating status. Yarns can be imported. Alternatively, imported unprinted fabrics could be used if making up and printing and at least two preparatory or finishing operations indicated are performed, provided that the value of the unprinted fabric does not exceed 47.5 per cent of the ex works price of the apparel product.

Table 16. Excerpt from the List of products and working or processing operations which confer originating status: HS chapter 62

Harmonized System heading No. (i)	Description of product (2)	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
		(a)	(b)
Ex chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for.....:	LDCs Manufacture from fabric	Other beneficiary countries Weaving accompanied by making up (including cutting) or Making up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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 per cent of the ex works price of the products.

Note: In the list rules contained in Commission Regulation (EU) No. 1063/2010, the alternative requirements for developing countries have footnotes instructing the reader to consult introductory notes 6 and 7 of the list (specific tolerances for textiles products). In this example, however, they are omitted for simplification.

Other important provisions relating to origin-determining criteria

In addition to the origin-determining criteria discussed above, there are other important provisions for determining origin that apply to all products, regardless of the origin of the materials used. This section discusses these provisions.

Insufficient working or processing

The European Union's rules of origin include the list of what is considered to be insufficient working or processing, and these operations can never confer origin, regardless of whether the list rules have been observed and how much value has been added in the beneficiary country. The previous list has been slightly amended, and the current list reads as follows (article 78):

- (a) Preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) Breaking-up and assembly of packages;
- (c) Washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) Ironing or pressing of textiles and textile articles;
- (e) Simple painting and polishing operations;
- (f) Husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- (g) Operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) Peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) Sharpening, simple grinding or simple cutting;

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- (j) Sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) Simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) Affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) Simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) Simple addition of water or dilution or dehydration or denaturation of products;
- (o) Simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) A combination of two or more of the operations specified in points (a) to (o);
- (q) Slaughter of animals.

The main purpose of this list is to ensure that the working or processing which takes place in the beneficiary country is an activity which brings real economic benefit to the country. It is also used in the rules on cumulation of origin discussed previously.

It is important to bear in mind that if an operation is not listed as insufficient, this does not necessarily mean that it is sufficient. The exporter must also consult with the list rule that indicates what is considered sufficient working and processing for a specific product.

Territorial requirements and non-alteration principle

Without prejudice to cumulation, working or processing outside the territory of the beneficiary country is not permitted. The rules of origin stipulate that originating products lose their originating status if they are exported from the beneficiary country to another country and are returned, unless it can be demonstrated that, first, the products returned are the same as those that were exported, and, second, they have not undergone any operations beyond those necessary to preserve them in good condition while in that country or while being exported (article 73).

Formerly, these requirements were enforced by the direct transport rule, which obliged exporters to submit to the European Union customs authorities the documents issued by the customs authorities of third countries certifying that the products were unaltered. The current rules of origin have abolished this requirement, which has been replaced with a more flexible non-alteration principle (article 74).

According to this rule, storage of products or consignments and splitting of consignments may take place under customs supervision of the country of transit and under the responsibility of the exporter. The goods simply cannot be altered or transformed. They may not be subject to operations other than preserving them in good condition.

Compliance with the non-alteration principle is considered to be satisfied unless the customs authorities have reason to believe the contrary. In cases of doubt, they may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading.

The territorial requirements and non-alteration principle apply *mutatis mutandis* when cumulation provisions discussed below are exercised.

Cumulation

The GSP rules of origin are, in principle, based on the concept of single country of origin, that is, the origin requirements must be fully met within one exporting preference-receiving country, which must also be the country where the finished products are manufactured. Cumulation, however, permits beneficiary countries to consider inputs from other countries as originating content, and the European Union's GSP rules of origin allow several possibilities for cumulation.

Cumulation with the European Union, Norway, Switzerland and Turkey

Cumulation is allowed for products originating in the European Union (article 84), as well as for products originating in Norway, Switzerland, and Turkey (article 85, paragraphs 1–4). Previously, Turkey was not included in the cumulation system. It should be noted, however, that cumulation with the three countries is allowed by reciprocity when the three countries provide the possibility for cumulation for originating inputs from the European Union under their respective GSPs. For example, the European Union's GSP rules of origin allow an Indonesian car exporter to cumulate inputs originating in Norway into its products only if the Norwegian GSP rules of origin allow the exporter to cumulate the same inputs originating in the European Union into its products. In most cases, cumulation is allowed reciprocally; nevertheless, exporters should verify whether it is the case for the products concerned.

Agricultural products (HS chapters 1 to 24) are excluded from cumulation in the three countries.

To benefit from the cumulation provisions, a beneficiary country must carry out working or processing that goes beyond the operations described in under the heading “Insufficient working or processing” above and it must meet territorial requirements and observe the non-manipulation principle discussed previously.

Regional cumulation (article 86, paragraphs 1 to 4)

The provisions on regional cumulation permit beneficiary countries in a regional group to consider inputs from other beneficiary countries within the same group as originating content. The underlying objectives of regional cumulation are to promote regional development and to ease the origin requirements. Under the previous rules of origin, three regional groups²² were able to apply the provisions on regional cumulation. For the current rules of origin, in addition to these groups, Mercosur (Argentina, Brazil, Paraguay and Uruguay) has been included for those provisions. Consequently, the following four regional economic groups can utilize the regional cumulation system, provided they are beneficiaries of the GSP of the European Union:

- Group I: Brunei Darussalam,²³ Cambodia, Indonesia, the Lao People's Democratic Republic, Malaysia²⁴, Myanmar,²⁵ the Philippines, Thailand²⁶ and Viet Nam;
- (Group II: The Plurinational State of Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru and the Bolivarian Republic of Venezuela;²⁷
- Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan and Sri Lanka;
- Group IV: Argentina, Brazil, Paraguay²⁸ and Uruguay.

The following regional group secretariats are responsible for transmitting information on the undertakings of its member countries to ensure compliance with cumulation requirements and verification of proof of origin to the European Commission:

- Group I: ASEAN Secretariat;
- Group II: Andean Community – Central American Common Market and Panama Permanent Joint Committee on Origin;
- Group III: South Asian Association for Regional Cooperation Secretariat;
- Group IV: Mercosur Secretariat.

To benefit from regional cumulation, the countries belonging to the regional groups must ensure compliance with the rules of origin and provide the administrative cooperation necessary to ensure their correct implementation. The secretariat of the regional group concerned or another competent joint body representing all the members of the group in question must notify the European Commission on these undertakings. Where countries in a regional group have already completed the procedures prior to 1 January 2011, a new undertaking is not required.

The following conditions apply to the use of regional cumulation. Where the qualifying operation laid down in the list rule is not the same for all countries involved in cumulation, that is, LDC and non-LDC beneficiaries, the

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origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule that would apply if the products were being exported to the European Union (article 86, paragraph 2(a)).

The materials listed in annex II of the Regulation (some agricultural and processed agricultural products) are excluded from regional cumulation in the following two cases (article 86, paragraph 3(a) and (b)):

- (a) The tariff preference applicable in the European Union is not the same for all the countries involved in the cumulation (for example, tariff preferences given for LDCs, non-LDCs and GSP-plus beneficiaries).
- (b) The materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the European Union.

To benefit from the regional cumulation provisions, the country concerned must carry out operations that go beyond those set out in article 78 or in the list rules (article 86, paragraph 4). If this is not the case, the product concerned will have as country of origin the country of the regional group which accounts for the highest share of the customs value of the materials used originating in other countries of the regional group (see example 4). For a country to benefit from regional cumulation, it was necessary under the former rules of origin to add the value greater than the highest customs value of the products used originating in any one of the other countries in the group. This requirement has been abolished in the current rules of origin, making regional cumulation easier than before.

Example 4: Regional cumulation

The list rule requires that cars classified under HS heading 8702 must not incorporate more than 50 per cent of imported inputs in the case of developing countries. A car manufactured in Indonesia, for example, may incorporate the following inputs (table 17):

According to the regional cumulation provision of the Regulation, the materials imported from Viet Nam, Thailand and Cambodia will not be taken into account in calculating the percentage of imported inputs, as the materials already originate in the respective countries. Therefore, only the components imported from elsewhere (in this hypothetical case, Japan, which is not an ASEAN member country) are to be considered as non-originating inputs. As the amount of the inputs from Japan is \$4,500, or 45 per cent of the export price, and as this is under the 50 per cent limit, the automobile will be considered to originate in Indonesia and will be entitled to preferential treatment under the GSP arrangements.

Table 17. Example of a calculation of originating inputs under regional cumulation

Inputs (car manufacturing)	Value in dollars	Imported percentage
Inputs originating in Viet Nam	1 500	Not applicable
Inputs originating in Thailand	1 000	Not applicable
Inputs originating in Cambodia ^a	2 000	Not applicable
Inputs originating in Japan	4 500	45
Value added in Indonesia (local content, labour costs, profits) ^b	1 000	Not applicable
Total (ex works price)	10 000	-

^a If the rules of origin are separate for LDCs and non-LDC beneficiaries, the rules for LDCs will be applied to determine whether the inputs from Cambodia are originating or not.

^b For an Indonesian automobile to obtain originating status, the works done in Indonesia must go beyond those set out in article 78 or in the list rule. Otherwise, the automobile obtains Cambodian origin, as the country shares the highest customs value of the materials used among the four ASEAN countries.

Example 5: Documentary requirements for regional cumulation

An exporter in the Plurinational State of Bolivia wishes to export a finished product that contains imported inputs originating in Honduras and Panama (Group II). The Bolivian exporter will have to submit to the competent authority two certificates of origin Form A relating to the inputs originating in Honduras and Panama, respectively, and issued by the competent authorities in each of these countries. On the basis of these two certificates, the competent authority in the Plurinational State of Bolivia will then issue the final certificate of origin Form A relating to the finished product to be exported.

Cumulation between Groups I and III (article 86, paragraphs 5 and 6)

The current European Union GSP rules of origin have made cumulation between countries in Groups I and III possible. To make the interregional cumulation operational, the authorities of a Group I or III beneficiary country must make a request to the European Commission. The countries concerned in those groups must ensure compliance with the rules of origin, including the administrative cooperation to ensure the correct implementation of the rules, and they must notify jointly the Commission of their undertaking. The request for the interregional cumulation addressed to the Commission must be supported by evidence that the requirements to benefit the cumulation are met. The Commission will decide on the request and will publish in the *Official Journal of the European Union* (C Series) the date on which the cumulation between countries of Groups I and III takes effect, together with the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.

The minimum operation requirements applied for the regional cumulation also apply to the cumulation between countries of Groups I and III.

Extended cumulation (article 86, paragraphs 7, 8 and 9)

The current European Union GSP rules of origin provide the possibility for beneficiary countries to cumulate with countries with which the European Union has concluded free trade agreements in accordance with GATT article XXIV (for example, Mexico and Chile), provided that each of the following conditions is met:

- (a) The countries involved in the cumulation have undertaken to comply or ensure compliance with the European Union GSP rules of origin and to provide the administrative cooperation necessary to ensure their correct implementation with regard to the European Union and also between themselves;
- (b) The undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

Materials originating in a country with which the European Union has concluded a free trade agreement will be considered to originate in the beneficiary country if a more than minimal operation is performed there, that is, operations which go beyond those set out in article 78 or in the list rules.

For extended cumulation, the rules laid down in the relevant free trade agreement determine the origin of the materials used and the documentary proof of origin required. On the other hand, for the origin of the products to be exported to the European Union, the rules under the European Union GSP will apply. In a hypothetical example, an exporter in Thailand could cumulate material originating from Chile, which has concluded a free trade agreement with the European Union. In this case, whether the material is originating or not would be determined by the rules of origin in the European Union–Chile free trade agreement, and the documentary proof of origin for the material would have to be the one used for this agreement. For the origin of the product manufactured in Thailand incorporating material from Chile, the rules of origin in the European Union GSP would apply.

The authority of a beneficiary country must request the European Commission for authorization to use extended cumulation. The request must include a list of the materials concerned by the cumulation, and it should be supported with evidence that the conditions laid down in points (a) and (b) above are met. The Commission will decide on the materials that may be subject to extended cumulation.

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Where the materials concerned change, another request must be submitted.

Agricultural products (HS 1 to 24) are excluded from extended cumulation.

The Commission will publish in the *Official Journal of the European Union* (C Series) the date on which the extended cumulation takes effect, together with the countries involved in that cumulation and the list of materials to which the cumulation applies.

Derogations (article 89)

While the provisions on derogation in the former rules of origin were applicable only to LDCs, the current rules of origin extend the possibility of derogation to developing countries. The circumstances and conditions in which derogations may be granted are redefined as follows.

Following an initiative of the European Commission or in response to a request from a beneficiary country, a beneficiary country may be granted a temporary derogation from the European Union GSP rules of origin under either of the following conditions:

- (a) Internal or external factors temporarily deprive the country of the ability to comply with the origin requirements where it could do so previously;
- (b) The country requires time to prepare itself to comply with the rules on origin requirement.

The derogation will be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country to achieve compliance with the rules.

A written request for a derogation should be submitted to the Commission stating why a derogation is required and should be accompanied with appropriate supporting documents.

B. Control of origin and administrative cooperation

The second part of the rules of origin relates to the procedures for control of origin and administrative cooperation, which must be observed for eligibility for the European Union GSP. This section discusses these procedures.

Procedures to be applied up to the implementation of registered exporters system

Until the registered exporters system is implemented in 2017, the procedures under the previous rules of origin will apply. Information on the procedures provided in the *Generalized System of Preferences: Handbook on the Scheme of the European Community* ²⁹ is valid, except for articles referred to in the document. The following are the articles of the Regulation that correspond to subheadings D.1 to D.4 in the Handbook:

- (a) Article 97l for D.1: Completion and issue of certificates of origin Form A;
- (b) Article 97l, paragraph 4, for D.2.1: Issue of duplicates of certificate of origin Form A;
- (c) Article 97l, paragraphs 2 and 3 for D.2.2: Certificates of origin Form A issued retrospectively;
- (d) Article 97k, paragraph 5 for D.2.3: Time limit for presentation of certificates of origin Form A;
- (e) Article 97n, paragraph 2 for D.2.4: Presentation of certificates of origin Form A after expiry of the time limits;
- (f) Article 97r for D.2.5: Discrepancies between statements made in certificates of origin Form A and those in other documents;
- (g) Article 97p for D.2.6:³⁰ Issuance and acceptance of replacement certificates of origin Form A by the European Union, Norway, and Switzerland;
- (h) Article 97m, paragraphs 1 to 4 for D.3: Invoice declaration;
- (i) Article 97s, 97t and 97u for D.4: Verification.

While under the previous rules there were no such provisions, the current rules of origin include provisions on low-value consignments (article 97(q)). Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage can be admitted as originating products without requiring the Form A certificate or an invoice declaration. Such products should not exceed EUR 500 for small packages or EUR 1,200 for products forming part of travellers' personal luggage, and they should not be imported by way of trade. To meet the latter requirement, they must meet the following conditions:

- (a) The imports are occasional;
- (b) The imports consist solely of products for the personal use of the recipients or travellers or their families;
- (c) It is clear from the nature and quantity of the products that no commercial purpose is in view.

Procedures to go into effect after application of the registered exporter system

Upon application of the registered exporter system, new procedures for control of origin and administrative cooperation will become effective. Consequently, the origin certificate forms that will be used prior to 2017, such as the GSP Form A certificate, the invoice declaration and the movement certificate EUR.1, will be abolished. The new procedures will include a system of registered exporters who will issue statements on origin. The procedures will also require Governments of beneficiary countries to establish the necessary administrative structure, including setting up and managing the database on registered exporters. Beneficiary countries that are not ready to implement the new procedures will benefit from transition periods. Under the new system, only registered exporters will be eligible to benefit from the European Union's GSP, except when the total value of the originating products consigned does not exceed EUR 6,000 (article 90).

The requirements contained in the new procedures for control of origin and administrative cooperation are discussed below. Some are similar to those in the system that are currently applicable, but they have been adapted to the new system.

Responsibilities of the Governments of beneficiary countries

Establishment and management of the registered exporters database

The competent authorities of beneficiary countries must establish and keep up to date at all times an electronic record of registered exporters located in their respective countries (article 92). They shall accept applications submitted by candidate exporters to become registered exporters, provided that the application is complete.

The record must contain the required information on registered exporters, including products intended to be exported under the scheme (indicative list of HS chapters or headings as considered appropriate by the applicant), dates as from and until when the exporter is/was registered and the reason for withdrawal (for example, at the registered exporter's request, or withdrawal by the competent authorities). This data will only be available to competent authorities.

When the registered exporter intentionally or negligently draws up a statement on origin or any supporting document that leads to irregularly or fraudulently obtaining the benefit of GSP, the competent authorities will remove the exporter from the record of registered exporters. Also, registered exporters who no longer meet the conditions for exporting any goods under the scheme, or no longer intend to export such goods, shall be removed from the record (article 93, paragraph 1).

The competent authorities must notify the European Commission of the national numbering system used to designate registered exporters (the number shall begin with the International Organization for Standardization alpha 2 country code) (article 91, paragraph 3), and render all necessary support when a request is made by the Commission for the proper management of control of origin and verification (article 68, paragraph 2(a)).

The Commission must be immediately informed of any changes to the information contained in the record of registered exporters (article 69, paragraph 2).

Control of origin

The competent authorities must carry out verifications of the originating status of products at the request of the customs authorities of the European Union Member States and regular controls on exporters on their own initiative (article 97(g)).

The controls need to ensure the continued compliance of exporters with their obligations. The authorities shall carry out the controls at intervals that have been determined by appropriate risk analysis criteria, and they have the right to request evidence and to carry out inspection of the exporter's accounts and, where appropriate, those of producers supplying the exporter and any other check considered appropriate.

Subsequent verifications of statements on origin will be carried out at random or whenever the customs authorities of the European Union Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of the GSP rules of origin. The requesting European Union Member State shall set a six-month initial deadline to communicate the results of the verification, starting from the date of the verification request. If there is no reply within this period, or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than six months.

Control of origin within the framework of cumulation

The provisions related to the control of origin also apply to exports from the European Union to a beneficiary country for the purpose of bilateral cumulation and to exports from one beneficiary country to another for the purpose of regional cumulation (article 97I, paragraph 1).

To make regional cumulation operative, the countries of the regional group must ensure compliance with the rules of origin and provide the administrative cooperation necessary to ensure the correct implementation of the GSP rules of origin, both with regard to the European Union and between themselves (article 86 , paragraph 2(b)). These undertakings must be notified to the Commission by the secretariat of the regional group concerned.

The verifications of the originating status of products apply mutatis mutandis to requests sent to the authorities of Norway, Switzerland and Turkey for the verification of replacement statements on origin made out on their territory, requesting these authorities to further liaise with the competent authorities in the beneficiary country. For such requests, the deadline will be eight months. If there is no reply within this period, or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than six months.

For extended cumulation, the verifications of the originating status of products will be carried out in the same way as they would to provide such support to the customs authorities of the European Union Member States in accordance with the relevant provisions of the free trade agreement concerned.

Registered exporters and their responsibilities (articles 92, 93 and 94)

To be registered, exporters must file an application with the competent authorities in their countries using the form, a model of which is set out on page 74 of Commission Regulation (EU) No. 1063/2010, which is appended to this Handbook. By completing the form, exporters give consent to the storage of the information provided in the database of the Commission and to the publication of non-confidential data on the Internet.

Registered exporters who no longer meet the conditions for exporting any goods under the scheme, or no longer intend to export such goods, shall inform the competent authorities in the beneficiary country, who shall immediately remove the exporters from the record of registered exporters kept in that beneficiary country.

When registered exporters intentionally or negligently draw up a statement on origin or any supporting document which leads to irregularly or fraudulently obtaining the benefit of preferential tariff treatment, they will be withdrawn from the record of registered exporters kept by the beneficiary country concerned. Exporters who have been removed from the record of registered exporters may only be reintroduced into the record once they have proved to their competent authorities that they have remedied the situation that led to their withdrawal.

Documentary requirements (articles 95 and 96)

Statement on origin

A statement on origin is made out by the registered exporter if the goods concerned can be considered as originating. A statement on origin must be provided by the exporter to the customer in the European Union and contain the particulars specified on page 76, which appears as appendix IV. A statement on origin shall be made in either English or French.

When bilateral or regional cumulation, or cumulation between Groups I and III is applied to the product concerned, the statement on origin made out by the exporter must, as the case may be, contain the indication in English "European Union cumulation" or "regional cumulation", and in French, "*cumul Union Européenne*", or "*cumul régional*".

When cumulation with Norway, Switzerland or Turkey is applied, the exporter of a product shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication "Norway cumulation", "Switzerland cumulation", or "Turkey cumulation" in English, and "*cumul Norvège*", "*cumul Suisse*", or "*cumul Turquie*" in French.

When extended cumulation applies, that is, cumulation with a country which has concluded a free trade agreement with the European Union, the exporter of the product shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the relevant free trade agreement between the European Union and the party concerned. In this case, the statement on origin made out by the exporter shall contain the indication "extended cumulation with country x" in English or "*cumul étendu avec le pays x*" in French.

A statement on origin needs to be made out for each consignment.

Length of validity of statement on origin

A statement of origin is valid for 12 months from the date of its making out by the exporter.

Statement on origin issued retrospectively

A statement on origin may exceptionally be made out after exportation (retrospective statement) on the condition that it is presented in the European Union Member State of declaration for release for free circulation no longer than two years after the export.

Presentation of statement of origin after expiry of the time limits (article 97(b), paragraph 3)

Statements on origin that are submitted to the customs authorities of the importing country after the period of validity may be accepted, provided that the failure to submit these documents by the final date is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin, provided that the products have been presented to customs before expiry of the time limit.

Discrepancies between a statement on origin and those in other documents (article 97(b), paragraphs 1 and 2)

The discovery of slight discrepancies between a statement on origin and those made in the documents presented to customs for the purpose of carrying out the formalities for importing the products shall not automatically render the certificate null and void, provided that it is duly established that the document corresponds to the products concerned.

Record-keeping obligations

For the purpose of control of origin, exporters applying for European Union GSP benefits must maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment, keep all evidence and customs documentation relating to the material used in their manufacture and keep these documents for at least three years from the end of the year in which the statement on origin was made out. These

II. RULES OF ORIGIN UNDER THE EUROPEAN UNION'S GENERALIZED SYSTEM OF PREFERENCES SCHEME

obligations also apply to suppliers who provide exporters with supplier declarations certifying the originating status of the goods they supply.

Low-value consignments that do not require a statement on origin (article 97(a))

Small packages of which the total value does not exceed EUR 500, or products of which the total value does not exceed EUR 1,200 and forming part of travellers' personal luggage, are exempt from the obligation to produce a statement on origin.

Importers' responsibilities: Procedures at release for free circulation in the European Union: (article 97)

Importers in the European Union must make customs declarations for the products claiming European Union GSP benefits by making reference to the statements on origin. Importers need to keep the statements on origin at the disposal of the customs authorities, which may request their submissions for the verification of the declaration. Those authorities may also require a translation of the statement into the, or one of the official languages of the European Union Member State concerned. In cases where GSP benefits are not granted, for example because of a false declaration on origin, importers are made liable to pay the full most-favoured nation duties on the products concerned. It is therefore recommended that importers should take reasonable steps to protect themselves from the liability, for example, by including a protective clause in the commercial contract.

ENDNOTES

- ¹ Full title: Council Regulation (EC) No. 732/2008 of 22 July 2008 applying a scheme of generalized tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No. 552/97, (EC) No. 1933/2006 and Commission Regulations (EC) No. 1100/2006 and (EC) No. 964/2007.
- ² Taric is the integrated tariff of the European Community, published annually. It is based on the CN, which has some 10,000 headings (coded with eight digits) and constitutes the basic nomenclature of the Common Customs Tariff, as well as for trade statistics. Taric contains around 18,000 further subdivisions (coded with two extra digits or with an additional code) necessitated by tariff quotas, tariff preferences, the GSP, agricultural components, anti-dumping and countervailing duties, and so forth. For Taric consultations, see http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/customs_tariff/index_en.htm.
- ³ European Commission, 2012, The EU publishes revised preferential import scheme for developing countries, press release, 31 October, available at http://europa.eu/rapid/press-release_IP-12-1168_en.htm, accessed 26 March 2015.
- ⁴ Countries belonging to the Euro-Mediterranean Partnership.
- ⁵ Countries belonging to the Caribbean Forum of African, Caribbean and Pacific States.
- ⁶ Azerbaijan received GSP preferences until 22 February 2014. It was removed from the list of beneficiaries because it had been classified as an upper-middle-income country for the third consecutive time in 2012 (Commission Delegated Regulation (EU) No. 152/2013 of 19 December 2012).
- ⁷ As of mid-2014, all tariff preferences originating in Belarus had been temporarily withdrawn owing to the political situation.
- ⁸ The Islamic Republic of Iran received GSP preferences until 22 February 2014. It was removed from the list of beneficiaries because it had been classified as an upper-middle-income country for the third consecutive time in 2012 (Commission Delegated Regulation (EU) No. 152/2013).
- ⁹ Following the decision by the International Labour Conference to lift its negative opinion on Myanmar on 13 June 2012, the European Union reinstated GSP preferences for the country on 19 July 2013, with retroactive application as from 13 June 2012. GSP preferences were withdrawn from Myanmar in 1997 owing to serious and systematic violations of the principles contained in the ILO Forced Labour Convention, 1930 (No. 29) (Regulation (EU) No. 607/2013 of the European Parliament and of the Council of 12 June 2013 repealing Council Regulation (EC) No. 552/97 temporarily withdrawing access to generalized tariff preferences from Myanmar.

- ¹⁰ Following South Sudan's independence in July 2011 and its recognition by the United Nations as an LDC in December 2012, the European Union included it among the beneficiaries of the EBA arrangement in May 2013, with retroactive application as from January 2013. (Commission Implementing Regulation (EU) No. 496/2013 of 29 May 2013 amending annex I to Council Regulation (EC) No. 732/2008 applying a scheme of generalized tariff preferences.
- ¹¹ The Maldives ceased to be an LDC in 2011; after the expiry of a three-year transitional period, it withdrew from the EBA at the end of 2013.
- ¹² European Commission, 2014, The EU's [European Union's] Generalized Scheme of Preferences (GSP): Highlights of the GSP, annex IV, April, p. 21.
- ¹³ Commission Delegated Regulation (EU) No. 1421/2013 of 30 October 2013 amending annexes I, II and IV to Regulation (EU) No. 978/2012 of the European Parliament and of the Council applying a scheme of generalized tariff preferences.
- ¹⁴ European Commission, 2014, op.cit, pp.22–23.
- ¹⁵ Updated information on the CN is provided in Commission Regulation (EC) No. 1719/2005 of 27 October 2005, amending annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.
- ¹⁶ For Taric consultations, see ec.europa.eu/taxation_customs, accessed 12 March 2015.
- ¹⁷ Products listed in CN chapter 93 are excluded from European Union GSP product coverage for all beneficiaries. Three highly sensitive products (bananas, rice and sugar) were subject to transitional periods for the EBA, which however ended on 1 October 2009 with the full liberalization of sugar imports.
- ¹⁸ For details on these rules of origin for products from LDCs, see chapter II of this Handbook.
- ¹⁹ "Information notice for countries which may request to be granted the special incentive arrangement for sustainable development and good governance under Regulation (EU) 978/2013 of 31 October 2012", available at http://trade.ec.europa.eu/doclib/docs/2012/november/tradoc_150043.pdf, accessed 13 March 2015.
- ²⁰ European Commission, 2014, op.cit., p.21.
- ²¹ In addition to the Regulation, see also appendix III (Commission delegated Regulation (EU) No. 1083/2013 of 28 August 2013 establishing rules related to the procedure for temporary withdrawal of tariff preferences and adoption of general safeguard measures under Regulation (EU) No. 978/2012 of the European Parliament and the Council applying a scheme of generalized tariff preferences).
- ²² Group I, the Association of Southeast Asian Nations (ASEAN); Group II, the Andean Community, the Central American Common Market and Panama; and Group III, the South Asian Association for Regional Cooperation.
- ²³ Brunei is no longer a beneficiary of the European Union's GSP and may not benefit from cumulation.
- ²⁴ As of 1 January 2014, Malaysia lost its status as a GSP beneficiary and may not benefit from cumulation.
- ²⁵ Myanmar was reinstated into the GSP tariff preferences on 19 July 2013 and can now benefit from GSP cumulation.
- ²⁶ As of 1 January 2015, Thailand does not enjoy GSP beneficiary status and does not benefit from cumulation from that day.
- ²⁷ The Bolivarian Republic of Venezuela is no longer a beneficiary of the GSP of the European Union and may not benefit from cumulation.
- ²⁸ Paraguay is currently the only GSP beneficiary of the Mercosur group; therefore, its cumulation possibilities are de facto limited.
- ²⁹ UNCTAD, 2008, Generalized System of Preferences: Handbook on the Scheme of the European Community (United Nations publication, New York and Geneva), UNCTAD/ITCD/TSB/Misc.25/Rev.3.
- ³⁰ Turkey should be added to Norway and Switzerland.
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Appendix 1

REGULATION (EU) No 978/2012 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 25 October 2012
applying a scheme of generalised tariff preferences and repealing Council Regulation (EC)
No 732/2008



I

(Legislative acts)

REGULATIONS

REGULATION (EU) No 978/2012 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 25 October 2012

applying a scheme of generalised tariff preferences and repealing Council Regulation (EC)
No 732/2008

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE
EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European
Union, and in particular Article 207 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national
parliaments,

Acting in accordance with the ordinary legislative procedure ⁽¹⁾,

Whereas:

(1) Since 1971, the Community has granted trade preferences to developing countries under its scheme of generalised tariff preferences.

(2) The Union's common commercial policy shall be guided by the principles and pursue the objectives set out in the general provisions on the Union's external action, laid down in Article 21 of the Treaty on European Union (TEU).

(3) The Union aims to define and pursue common policies and actions in order to foster the sustainable economic, social and environmental development of developing countries, with the primary aim of eradicating poverty.

(4) The Union's common commercial policy is to be consistent with and to consolidate the objectives of the Union policy in the field of development cooperation, laid down in Article 208 of the Treaty on the Functioning of the European Union (TFEU), in particular the eradication of poverty and the promotion of sustainable development and good governance in the developing countries. It is to comply with World Trade Organisation (WTO) requirements, in particular with the Decision on Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries (the 'Enabling Clause'), adopted under the General Agreement on Tariffs and Trade (GATT) in 1979, under which WTO Members may accord differential and more favourable treatment to developing countries.

(5) The Commission Communication of 7 July 2004 entitled 'Developing countries, international trade and sustainable development: the function of the Community's generalised system of preferences (GSP) for the 10-year period from 2006 to 2015' sets out the guidelines for the application of the scheme of generalised tariff preferences for the period 2006 to 2015.

(6) Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 ⁽²⁾, as extended by Regulation (EU) No 512/2011 of the European Parliament and of the Council of 11 May 2011 amending Council Regulation (EC) No 732/2008 ⁽³⁾ provides for the application of the scheme of generalised tariff preferences (the scheme) until 31 December 2013 or until the scheme under this Regulation is applied, whichever is the earlier. Thereafter, the scheme should continue to apply for a period of 10 years from the date of application of the preferences provided for in this Regulation, except for the special arrangement for the least-developed countries, which should continue to be applied without any expiry date.

⁽¹⁾ Position of the European Parliament of 13 June 2012 (not yet published in the Official Journal) and decision of the Council of 4 October 2012.

⁽²⁾ OJ L 211, 6.8.2008, p. 1.

⁽³⁾ OJ L 145, 31.5.2011, p. 28.

- (7) By providing preferential access to the Union market, the scheme should assist developing countries in their efforts to reduce poverty and promote good governance and sustainable development by helping them to generate additional revenue through international trade, which can then be reinvested for the benefit of their own development and, in addition, to diversify their economies. The scheme's tariff preferences should focus on helping developing countries having greater development, trade and financial needs.
- (8) The scheme consists of a general arrangement, and two special arrangements.
- (9) The general arrangement should be granted to all those developing countries which share a common developing need and are in a similar stage of economic development. Countries which are classified by the World Bank as high-income or upper-middle income countries have per capita income levels allowing them to attain higher levels of diversification without the scheme's tariff preferences. Those countries include economies which have successfully completed their transition from centralised to market economies. They do not share the same development, trade and financial needs as the remaining developing countries; they are at a different stage of economic development, i.e. they are not similarly-situated as the more vulnerable developing countries; and, in order to prevent unjustified discrimination, they need to be treated differently. Furthermore, the use of tariff preferences provided under the scheme by high-income or upper-middle income countries increases the competitive pressure on exports from poorer, more vulnerable countries and therefore could impose unjustifiable burdens on those more vulnerable developing countries. The general arrangement takes account of the fact that the development, trade and financial needs are subject to change and ensures that the arrangement remains open if the situation of a country changes.

For the sake of consistency, the tariff preferences granted under the general arrangement should not be extended to developing countries which are benefiting from a preferential market access arrangement with the Union, which provides at least the same level of tariff preferences as the scheme for substantially all trade. To provide a beneficiary country and economic operators with time for an orderly adaptation, the general arrangement should continue to be granted for two years as from the date of application of a preferential market access arrangement and this date should be specified in the list of beneficiary countries of the general arrangement.

- (10) Countries listed in Annex I to Regulation (EC) No 732/2008 and countries benefiting from autonomous preferential access to the Union market under Regulation

(EC) No 732/2008, Council Regulation (EC) No 55/2008 of 21 January 2008 introducing autonomous trade preferences for the Republic of Moldova ⁽¹⁾ and Council Regulation (EC) No 2007/2000 of 18 September 2000 introducing exceptional trade measures for countries and territories participating in or linked to the European Union's Stabilisation and Association process ⁽²⁾ should be considered eligible for the scheme. Overseas territories associated with the Union and overseas countries and territories of countries that are not listed in Annex I to Regulation (EC) No 732/2008 should not be considered eligible for the scheme.

- (11) The special incentive arrangement for sustainable development and good governance is based on the integral concept of sustainable development, as recognised by international conventions and instruments such as the 1986 United Nations (UN) Declaration on the Right to Development, the 1992 Rio Declaration on Environment and Development, the 1998 International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, the 2000 UN Millennium Declaration, and the 2002 Johannesburg Declaration on Sustainable Development. Consequently, the additional tariff preferences provided under the special incentive arrangement for sustainable development and good governance should be granted to those developing countries which, due to a lack of diversification and insufficient integration within the international trading system, are vulnerable, in order to help them assume the special burdens and responsibilities resulting from the ratification of core international conventions on human and labour rights, environmental protection and good governance as well as from the effective implementation thereof.
- (12) Preferences should be designed to promote further economic growth and, thereby, to respond positively to the need for sustainable development. Under the special incentive arrangement, the *ad valorem* tariffs should therefore be suspended for the beneficiary countries concerned. The specific duties should also be suspended, unless combined with an *ad valorem* duty.
- (13) Countries that fulfil the eligibility criteria for the special incentive arrangement for sustainable development and good governance should be able to benefit from the additional tariff preferences if, upon their application, the Commission determines that the relevant conditions are met. It should be possible to submit applications as from the date of entry into force of this Regulation. Countries which benefit from the tariff preferences of the scheme under Regulation (EC) No 732/2008 should also submit a new application.

⁽¹⁾ OJ L 20, 24.1.2008, p. 1.

⁽²⁾ OJ L 240, 23.9.2000, p. 1.

- (14) The Commission should monitor the status of ratification of the international conventions on human and labour rights, environmental protection and good governance and their effective implementation, by examining the conclusions and recommendations of the relevant monitoring bodies established under those conventions (the relevant monitoring bodies). Every two years, the Commission should present to the European Parliament and the Council a report on the status of ratification of the respective conventions, the compliance of the beneficiary countries with any reporting obligations under those conventions, and the status of the implementation of the conventions in practice.
- (15) For the purposes of the monitoring and the withdrawal of preferences, reports from relevant monitoring bodies are essential. However, such reports may be supplemented by other sources of information, provided that they are accurate and reliable. Without prejudice to other sources, this could include information from civil society, social partners, the European Parliament and the Council.
- (16) The special arrangement for the least-developed countries should continue to grant duty-free access to the Union market for products originating in the least-developed countries, as recognised and classified by the UN, except for trade in arms. For a country no longer classified by the UN as a least-developed country, a transitional period should be established, to alleviate any adverse effects caused by the removal of the tariff preferences granted under this arrangement. Tariff preferences provided under the special arrangement for the least-developed countries should continue to be granted for those least-developed countries, which benefit from another preferential market access arrangement with the Union.
- (17) To ensure coherence with the market access provisions for sugar in the Economic Partnership Agreements, imports of products under heading 1701 of the Common Customs Tariff should require an import licence until 30 September 2015.
- (18) As regards the general arrangement, the differentiation between tariff preferences for non-sensitive products and tariff preferences for sensitive products should be maintained, to take account of the situation of the sectors manufacturing the same products in the Union.
- (19) Common Customs Tariff duties on non-sensitive products should continue to be suspended, while duties on sensitive products should enjoy a tariff reduction, in order to ensure a satisfactory utilisation rate while at the same time taking account of the situation of the corresponding Union industries.
- (20) Such a tariff reduction should be sufficiently attractive, in order to motivate traders to make use of the opportunities offered by the scheme. Therefore, the *ad valorem* duties should generally be reduced by a flat rate of 3,5 percentage points from the 'most favoured nation' duty rate, while such duties for textiles and textile goods should be reduced by 20 %. Specific duties should be reduced by 30 %. Where a minimum duty is specified, that minimum duty should not apply.
- (21) Duties should be suspended totally, where the preferential treatment for an individual import declaration results in an *ad valorem* duty of 1 % or less or in a specific duty of EUR 2 or less, since the cost of collecting such duties might be higher than the revenue gained.
- (22) Graduation should be based on criteria related to sections and chapters of the Common Customs Tariff. Graduation should apply in respect of a section or subsection in order to reduce cases where heterogeneous products are graduated. The graduation of a section or a subsection (made up of chapters) for a beneficiary country should be applied when the section meets the criteria for graduation over three consecutive years, in order to increase predictability and fairness of graduation by eliminating the effect of large and exceptional variations in the import statistics. Graduation should not apply to the beneficiary countries of the special incentive arrangement for sustainable development and good governance and the beneficiary countries of the special arrangement for the least-developed countries as they share a very similar economic profile rendering them vulnerable because of a low, non-diversified export base.
- (23) In order to ensure that the scheme benefits only those countries it is intended to benefit, the tariff preferences provided for by this Regulation should apply, as well as the rules of origin of products, laid down in Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽¹⁾.
- (24) The reasons for temporary withdrawal of the arrangements under the scheme should include serious and systematic violations of the principles laid down in certain international conventions concerning core human rights and labour rights, so as to promote the objectives of those conventions. Tariff preferences under the special incentive arrangement for sustainable development and good governance should be temporarily withdrawn if the beneficiary country does not respect its binding undertaking to maintain the ratification and effective implementation of those conventions or to comply with the

⁽¹⁾ OJ L 253, 11.10.1993, p. 1.

reporting requirements imposed by the respective conventions, or if the beneficiary country does not cooperate with the Union's monitoring procedures as set out in this Regulation.

countries and on the initiation of a temporary withdrawal procedure, taking into account the nature and impact of those acts.

(25) Due to the political situation in Burma/Myanmar and in Belarus, the temporary withdrawal of all tariff preferences in respect of imports of products originating in Burma/Myanmar or Belarus should be maintained.

(30) The examination procedure should be used for the adoption of implementing acts on safeguard investigations and on suspension of the preferential arrangements where imports may cause serious disturbance to Union markets.

(26) In order to achieve a balance between the need for better targeting, greater coherence and transparency on the one hand, and better promoting sustainable development and good governance through a unilateral trade preference scheme on the other hand, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of amendments to the Annexes to this Regulation and temporary withdrawals of tariff preferences due to failure to adhere to the principles of sustainable development and good governance, as well as procedural rules regarding the submission of applications for the tariff preferences granted under the special incentive arrangement for sustainable development and good governance, the conduct of a temporary withdrawal and safeguard investigations in order to establish uniform and detailed technical arrangements. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing up delegated acts, should ensure a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and to the Council.

(31) In order to ensure the integrity and orderly functioning of the scheme, the Commission should adopt immediately applicable implementing acts where, in duly justified cases relating to temporary withdrawals due to non-compliance with customs-related procedures and obligations, imperative grounds of urgency so require.

(27) In order to provide a stable framework for economic operators, the power to adopt an act in accordance with Article 290 TFEU should be delegated to the Commission in respect of repealing a decision on temporary withdrawal under the urgency procedure before that decision to temporarily withdraw tariff preferences takes effect, where the reasons justifying temporary withdrawal no longer apply.

(32) In order to provide a stable framework for economic operators, upon conclusion of the maximum period of six months, the Commission should adopt immediately applicable implementing acts where, in duly justified cases relating to termination or extension of the temporary withdrawals due to non-compliance with customs-related procedures and obligations, imperative grounds of urgency so require.

(28) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for the control by the Member States of the Commission's exercise of implementing powers⁽¹⁾.

(33) The Commission should also adopt immediately applicable implementing acts where, in duly justified cases relating to safeguard investigations, imperative grounds of urgency relating to the deterioration of the economic and/or financial situation of Union producers which would be difficult to repair so require.

(29) The advisory procedure should be used for the adoption of implementing acts on suspension from the tariff preferences of certain GSP sections in respect of beneficiary

(34) The Commission should report regularly to the European Parliament and to the Council on the effects of the scheme under this Regulation. Five years after its entry into force, the Commission should report to the European Parliament and to the Council on the application of this Regulation and assess the need to review the scheme, including the special incentive arrangement for sustainable development and good governance and temporary withdrawal provisions of tariff preferences, taking into consideration the fight against terrorism and the field of international standards on transparency and exchange of information in tax matters. In reporting, the Commission should take into account the implications for development, trade and financial needs of beneficiaries. The report should also include a detailed analysis of the impact of this Regulation on trade and on the Union's tariff income, with particular attention to the effects on beneficiary countries. Where applicable, compliance with Union sanitary and phytosanitary legislation should also be assessed. The report should also include an analysis of the effects of the scheme with regard to imports of biofuels and sustainability aspects.

⁽¹⁾ OJ L 55, 28.2.2011, p. 13.

(35) Regulation (EC) No 732/2008 should therefore be repealed,

No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, except those duties established as part of tariff quotas;

HAVE ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

1. The scheme of generalised tariff preferences (the 'scheme') shall apply in accordance with this Regulation.

2. This Regulation provides for the following tariff preferences under the scheme:

- (a) a general arrangement;
- (b) a special incentive arrangement for sustainable development and good governance (GSP+); and
- (c) a special arrangement for the least-developed countries (Everything But Arms (EBA)).

Article 2

For the purposes of this Regulation:

- (a) 'GSP' means the Generalised Scheme of Preferences by which the Union provides preferential access to its market through any of the preferential arrangements referred to in Article 1(2);
- (b) 'countries' means countries and territories possessing a customs administration;
- (c) 'eligible countries' means all developing countries as listed in Annex I;
- (d) 'GSP beneficiary countries' means beneficiary countries of the general arrangement as listed in Annex II;
- (e) 'GSP+ beneficiary countries' means beneficiary countries of the special incentive arrangement for sustainable development and good governance as listed in Annex III;
- (f) 'EBA beneficiary countries' means beneficiary countries of the special arrangement for least developed countries as listed in Annex IV;
- (g) 'Common Customs Tariff duties' means the duties specified in Part Two of Annex I to Council Regulation (EEC)

(h) 'section' means any of the sections of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87;

(i) 'chapter' means any of the chapters of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87;

(j) 'GSP section' means a section listed in Annex V and established on the basis of sections and chapters of the Common Customs Tariff;

(k) 'preferential market access arrangement' means preferential access to the Union market through a trade agreement, either provisionally applied or in force, or through autonomous preferences granted by the Union;

(l) 'effective implementation' means the integral implementation of all undertakings and obligations undertaken under the international conventions listed in Annex VIII, thus ensuring fulfilment of all the principles, objectives and rights guaranteed therein.

Article 3

1. A list of eligible countries is established in Annex I.
2. The Commission shall be empowered to adopt delegated acts in accordance with Article 36 to amend Annex I to take account of changes in the international status or classification of countries.
3. The Commission shall notify an eligible country concerned of any relevant changes in its status under the scheme.

CHAPTER II

GENERAL ARRANGEMENT

Article 4

1. An eligible country shall benefit from the tariff preferences provided under the general arrangement referred to in point (a) of Article 1(2) unless:

- (a) it has been classified by the World Bank as a high-income or an upper-middle income country during three consecutive years immediately preceding the update of the list of beneficiary countries; or

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

(b) it benefits from a preferential market access arrangement which provides the same tariff preferences as the scheme, or better, for substantially all trade.

2. Points (a) and (b) of paragraph 1 shall not apply to least-developed countries.

3. Without prejudice to point (b) of paragraph 1, point (a) of paragraph 1 shall not apply until 21 November 2014, for countries which by 20 November 2012 have initialled a bilateral preferential market access agreement with the Union, which provides the same tariff preferences as the scheme, or better, for substantially all trade, but which is not yet applied.

Article 5

1. A list of GSP beneficiary countries meeting the criteria laid down in Article 4 is established in Annex II.

2. By 1 January of each year following the entry into force of this Regulation the Commission shall review Annex II. To provide a GSP beneficiary country and economic operators with time for orderly adaptation to the change in the country's status under the scheme:

(a) the decision to remove a beneficiary country from the list of GSP beneficiary countries, in accordance with paragraph 3 of this Article and on the basis of point (a) of Article 4(1), shall apply as from one year after the date of entry into force of that decision;

(b) the decision to remove a beneficiary country from the list of GSP beneficiary countries, in accordance with paragraph 3 of this Article and on the basis of point (b) of Article 4(1), shall apply as from two years after the date of application of a preferential market access arrangement.

3. For the purposes of paragraphs 1 and 2 of this Article the Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex II on the basis of the criteria laid down in Article 4.

4. The Commission shall notify the GSP beneficiary country concerned of any changes in its status under the scheme.

Article 6

1. The products included in the general arrangement referred to in point (a) of Article 1(2) are listed in Annex V.

2. The Commission shall be empowered to adopt delegated acts in accordance with Article 36, to amend Annex V in order to incorporate changes made necessary by amendments to the Combined Nomenclature.

Article 7

1. Common Customs Tariff duties on products listed in Annex V as non-sensitive products shall be suspended entirely, except for agricultural components.

2. Common Customs Tariff *ad valorem* duties on products listed in Annex V as sensitive products shall be reduced by 3,5 percentage points. For products under GSP sections S-11a and S-11b of Annex V, this reduction shall be 20 %.

3. Where preferential duty rates calculated, in accordance with Article 6 of Regulation (EC) No 732/2008, on the Common Customs Tariff *ad valorem* duties applicable on the date of entry into force of this Regulation provide for a tariff reduction of more than 3,5 percentage points for the products referred to in paragraph 2 of this Article, those preferential duty rates shall apply.

4. Common Customs Tariff specific duties, other than minimum or maximum duties, on products listed in Annex V as sensitive products shall be reduced by 30 %.

5. Where Common Customs Tariff duties on products listed in Annex V as sensitive products include *ad valorem* duties and specific duties, the specific duties shall not be reduced.

6. Where duties reduced in accordance with paragraphs 2 and 4 specify a maximum duty, that maximum duty shall not be reduced. Where such duties specify a minimum duty, that minimum duty shall not apply.

Article 8

1. The tariff preferences referred to in Article 7 shall be suspended, in respect of products of a GSP section originating in a GSP beneficiary country, when the average value of Union imports of such products over three consecutive years from that GSP beneficiary country exceeds the thresholds listed in Annex VI. The thresholds shall be calculated as a percentage of the total value of Union imports of the same products from all GSP beneficiary countries.

2. Prior to the application of the tariff preferences provided for in this Regulation, the Commission shall adopt an implementing act establishing, in accordance with the advisory procedure referred to in Article 39(2), a list of GSP sections for which the tariff preferences referred to in Article 7 are suspended in respect of a GSP beneficiary country. That implementing act shall apply as from 1 January 2014.

3. The Commission shall, every three years, review the list referred to in paragraph 2 of this Article and adopt an implementing act, in accordance with the advisory procedure referred to in Article 39(2), in order to suspend or to re-establish the tariff preferences referred to in Article 7. That implementing act shall apply as of 1 January of the year following its entry in force.

4. The list referred to in paragraphs 2 and 3 of this Article shall be established on the basis of the data available on 1 September of the year in which the review is conducted and of the two years preceding the review year. It shall take into account imports from GSP beneficiary countries listed in Annex II as applicable at that time. However, the value of imports from GSP beneficiary countries, which upon the date of application of the suspension, no longer benefit from the tariff preferences under point (b) of Article 4(1) shall not be taken into account.

5. The Commission shall notify the country concerned of the implementing act adopted in accordance with paragraphs 2 and 3.

6. Where Annex II is amended in accordance with the criteria laid down in Article 4, the Commission shall be empowered to adopt delegated acts in accordance with Article 36 to amend Annex VI in order to adjust the modalities listed in that Annex so as to maintain proportionally the same weight of the graduated product sections as defined in paragraph 1 of this Article.

CHAPTER III

SPECIAL INCENTIVE ARRANGEMENT FOR SUSTAINABLE DEVELOPMENT AND GOOD GOVERNANCE

Article 9

1. A GSP beneficiary country may benefit from the tariff preferences provided under the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2) if:

- (a) it is considered to be vulnerable due to a lack of diversification and insufficient integration within the international trading system, as defined in Annex VII;
- (b) it has ratified all the conventions listed in Annex VIII (the 'relevant conventions') and the most recent available conclusions of the monitoring bodies under those conventions (the 'relevant monitoring bodies') do not identify a serious failure to effectively implement any of those conventions;
- (c) in relation to any of the relevant conventions, it has not formulated a reservation which is prohibited by any of

those conventions or which is for the purposes of this Article considered to be incompatible with the object and purpose of that convention.

For the purposes of this Article, reservations shall not be considered to be incompatible with the object and purpose of a convention unless:

- (i) a process explicitly set out for that purpose under the convention has so determined; or
- (ii) in the absence of such a process, the Union where a party to the convention, and/or a qualified majority of Member States party to the convention, in accordance with their respective competences as established in the Treaties, objected to the reservation on the grounds that it is incompatible with the object and purpose of the convention and opposed the entry into force of the convention as between them and the reserving state in accordance with the provisions of the Vienna Convention on the Law of Treaties;
- (d) it gives a binding undertaking to maintain ratification of the relevant conventions and to ensure the effective implementation thereof;
- (e) it accepts without reservation the reporting requirements imposed by each convention and gives a binding undertaking to accept regular monitoring and review of its implementation record in accordance with the provisions of the relevant conventions; and
- (f) it gives a binding undertaking to participate in and cooperate with the monitoring procedure referred to in Article 13.

2. Where Annex II is amended, the Commission shall be empowered to adopt delegated acts in accordance with Article 36 to amend Annex VII in order to review the vulnerability threshold listed in point 1(b) of Annex VII so as to maintain proportionally the same weight of the vulnerability threshold as calculated in accordance with Annex VII.

Article 10

1. The special incentive arrangement for sustainable development and good governance shall be granted if the following conditions are met:

- (a) a GSP beneficiary country has made a request to that effect; and
- (b) examination of the request shows that the requesting country fulfils the conditions laid down in Article 9(1).

2. The requesting country shall submit its request to the Commission in writing. The request shall provide comprehensive information concerning the ratification of the relevant conventions and shall include the binding undertakings referred to in points (d), (e) and (f) of Article 9(1).

3. After receiving a request, the Commission shall notify the European Parliament and the Council thereof.

4. After examining the request, the Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish or to amend Annex III in order to grant a requesting country the special incentive arrangement for sustainable development and good governance by adding that country to the list of GSP+ beneficiary countries.

5. Where a GSP+ beneficiary country no longer fulfils the conditions referred to in points (a) or (c) of Article 9(1), or withdraws any of its binding undertakings referred to in points (d), (e) and (f) of Article 9(1), the Commission shall be empowered to adopt a delegated act, in accordance with Article 36, to amend Annex III in order to remove that country from the list of GSP+ beneficiary countries.

6. The Commission shall notify the requesting country of a decision taken in accordance with paragraphs 4 and 5 of this Article after Annex III is amended and published in the *Official Journal of the European Union*. Where the requesting country is granted the special incentive arrangement, it shall be informed of the date on which the respective delegated act enters into force.

7. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for granting the special incentive arrangement for sustainable development and good governance in particular with respect to deadlines and the submission and processing of requests.

Article 11

1. The products included in the special incentive arrangement for sustainable development and good governance are listed in Annex IX.

2. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex IX to take into account amendments to the Combined Nomenclature affecting the products listed in that Annex.

Article 12

1. The Common Customs Tariff *ad valorem* duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended.

2. Common Customs Tariff specific duties on products referred to in paragraph 1 shall be suspended entirely, except for products for which the Common Customs Tariff duties include *ad valorem* duties. For products with Combined Nomenclature code 1704 10 90, the specific duty shall be limited to 16 % of the customs value.

Article 13

1. As of the date of the granting of the tariff preferences provided under the special incentive arrangement for sustainable development and good governance, the Commission shall keep under review the status of ratification of the relevant conventions and shall monitor their effective implementation, as well as cooperation with the relevant monitoring bodies, by examining the conclusions and recommendations of those monitoring bodies.

2. In this context, a GSP+ beneficiary country shall cooperate with the Commission and provide all information necessary to assess its respect of binding undertakings referred to in points (d), (e) and (f) of Article 9(1) and its situation as regards point (c) of Article 9(1).

Article 14

1. By 1 January 2016, and every two years thereafter, the Commission shall present to the European Parliament and to the Council a report on the status of ratification of the relevant conventions, the compliance of the GSP+ beneficiary countries with any reporting obligations under those conventions and the status of the effective implementation thereof.

2. That report shall include:

- (a) the conclusions or recommendations of relevant monitoring bodies in respect of each GSP+ beneficiary country; and
- (b) the Commission's conclusions on whether each GSP+ beneficiary country respects its binding undertakings to comply with reporting obligations, to cooperate with relevant monitoring bodies in accordance with the relevant conventions and to ensure the effective implementation thereof.

The report may include any information the Commission considers appropriate.

3. In drawing its conclusions concerning effective implementation of the relevant conventions, the Commission shall assess the conclusions and recommendations of the relevant monitoring bodies, as well as, without prejudice to other sources, information submitted by third parties, including civil society, social partners, the European Parliament or the Council.

Article 15

1. The special incentive arrangement for sustainable development and good governance shall be withdrawn temporarily, in respect of all or of certain products originating in a GSP+ beneficiary country, where in practice that country does not respect its binding undertakings as referred to in points (d), (e) and (f) of Article 9(1), or the GSP+ beneficiary country has formulated a reservation which is prohibited by any of the relevant conventions or which is incompatible with the object and purpose of that convention as established in point (c) of Article 9(1).
2. The burden of proof for compliance with its obligations resulting from binding undertakings as referred to in points (d), (e) and (f) of Article 9(1), and its situation as referred to in point (c) of Article 9(1), shall be on the GSP+ beneficiary country.
3. Where, either on the basis of the conclusions of the report referred to in Article 14 or on the basis of the evidence available, the Commission has a reasonable doubt that a particular GSP+ beneficiary country does not respect its binding undertakings as referred to in points (d), (e) and (f) of Article 9(1), or has formulated a reservation which is prohibited by any of the relevant conventions or which is incompatible with the object and purpose of that convention as established in point (c) of Article 9(1), it shall, in accordance with the advisory procedure referred to in Article 39(2), adopt an implementing act to initiate the procedure for the temporary withdrawal of the tariff preferences provided under the special incentive arrangement for sustainable development and good governance. The Commission shall inform the European Parliament and the Council thereof.
4. The Commission shall publish a notice in the *Official Journal of the European Union* and notify the GSP+ beneficiary country concerned thereof. The notice shall:
 - (a) state the grounds for the reasonable doubt as to the fulfilment of the binding undertakings made by the GSP+ beneficiary country as referred to in points (d), (e) and (f) of Article 9(1), or as to the existence of a reservation which is prohibited by any of the relevant conventions or which is incompatible with the object and purpose of that convention as established in point (c) of Article 9(1), which may call into question its right to continue to enjoy the tariff preferences provided under the special incentive arrangement for sustainable development and good governance; and
 - (b) specify the period, which may not exceed six months from the date of publication of the notice, within which a GSP+ beneficiary country shall submit its observations.
5. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate during the period referred to in point (b) of paragraph 4.
6. The Commission shall seek all information it considers necessary including, inter alia, the conclusions and recommendations of the relevant monitoring bodies. In drawing its conclusions, the Commission shall assess all relevant information.
7. Within three months after expiry of the period specified in the notice, the Commission shall decide:
 - (a) to terminate the temporary withdrawal procedure; or
 - (b) to temporarily withdraw the tariff preferences provided under the special incentive arrangement for sustainable development and good governance.
8. Where the Commission considers that the findings do not justify temporary withdrawal, it shall adopt an implementing act to terminate the temporary withdrawal procedure in accordance with the advisory procedure referred to in Article 39(2). That implementing act shall be based, inter alia, on evidence received.
9. Where the Commission considers that the findings justify temporary withdrawal for the reasons referred to in paragraph 1 of this Article, it shall be empowered, in accordance with Article 36, to adopt delegated acts to amend Annex III in order to temporarily withdraw the tariff preferences provided under the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2).
10. Where the Commission decides on temporary withdrawal, such delegated act shall take effect six months after its adoption.
11. Where the reasons justifying temporary withdrawal no longer apply before the delegated act referred to in paragraph 9 of this Article takes effect, the Commission shall be empowered to repeal the adopted act to temporarily withdraw tariff preferences in accordance with the urgency procedure referred to in Article 37.
12. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for temporary withdrawal of the special incentive arrangement for sustainable development and good governance in particular with respect to deadlines, rights of parties, confidentiality and review.

Article 16

Where the Commission finds that the reasons justifying a temporary withdrawal of the tariff preferences, as referred to in Article 15(1), no longer apply, it shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex III in order to reinstate the tariff preferences provided under the special incentive arrangement for sustainable development and good governance.

CHAPTER IV

SPECIAL ARRANGEMENT FOR THE LEAST-DEVELOPED COUNTRIES

Article 17

1. An eligible country shall benefit from the tariff preferences provided under the special arrangement for the least-developed countries referred to in point (c) of Article 1(2), if that country is identified by the UN as a least-developed country.

2. The Commission shall continuously review the list of EBA beneficiary countries on the basis of the most recent available data. Where an EBA beneficiary country no longer fulfils the conditions referred to in paragraph 1 of this Article, the Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex IV in order to remove the country from the list of EBA beneficiary countries following a transitional period of three years as from the date on which the delegated act entered into force.

3. Pending the identification by the UN of a newly independent country as a least-developed country, the Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex IV as an interim measure so as to include such a country in the list of EBA beneficiary countries.

If such a newly independent country is not identified by the UN as a least-developed country during the first available review of the category of least-developed countries, the Commission shall be empowered to adopt delegated acts forthwith, in accordance with Article 36, to amend Annex IV in order to remove such a country from that Annex, without granting the transitional period referred to in paragraph 2 of this Article.

4. The Commission shall notify the EBA beneficiary country concerned of any changes in its status under the scheme.

Article 18

1. The Common Customs Tariff duties on all products that are listed in Chapters 1 to 97 of the Combined Nomenclature, except those in Chapter 93, originating in an EBA beneficiary country, shall be suspended entirely.

2. From 1 January 2014 until 30 September 2015, imports of products under tariff heading 1701 of the Common Customs Tariff shall require an import licence.

3. The Commission shall, in accordance with the examination procedure referred to in Article 39(3), adopt detailed rules for implementing the provisions referred to in paragraph 2 of this Article in accordance with the procedure referred to in Article 195 of Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) ⁽¹⁾.

CHAPTER V

TEMPORARY WITHDRAWAL PROVISIONS COMMON TO ALL ARRANGEMENTS

Article 19

1. The preferential arrangements referred to in Article 1(2) may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, for any of the following reasons:

- (a) serious and systematic violation of principles laid down in the conventions listed in Part A of Annex VIII;
- (b) export of goods made by prison labour;
- (c) serious shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on anti-terrorism and money laundering;
- (d) serious and systematic unfair trading practices including those affecting the supply of raw materials, which have an adverse effect on the Union industry and which have not been addressed by the beneficiary country. For those unfair trading practices, which are prohibited or actionable under the WTO Agreements, the application of this Article shall be based on a previous determination to that effect by the competent WTO body;
- (e) serious and systematic infringement of the objectives adopted by Regional Fishery Organisations or any international arrangements to which the Union is a party concerning the conservation and management of fishery resources.

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

2. The preferential arrangements provided for in this Regulation shall not be withdrawn under point (d) of paragraph 1 in respect of products that are subject to anti-dumping or countervailing measures under Council Regulation (EC) No 597/2009 of 11 June 2009 on protection against subsidised imports from countries not members of the European Community⁽¹⁾ or Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community⁽²⁾, for the reasons justifying those measures.

3. Where the Commission considers that there are sufficient grounds justifying temporary withdrawal of the tariff preferences provided under any preferential arrangement referred to in Article 1(2) on the basis of the reasons referred to in paragraph 1 of this Article it shall adopt an implementing act to initiate the procedure for temporary withdrawal in accordance with the advisory procedure referred to in Article 39(2). The Commission shall inform the European Parliament and the Council of that implementing act.

4. The Commission shall publish a notice in the *Official Journal of the European Union* announcing the initiation of a temporary withdrawal procedure, and shall notify the beneficiary country concerned thereof. The notice shall:

- (a) provide sufficient grounds for the implementing act to initiate a temporary withdrawal procedure, referred to in paragraph 3; and
- (b) state that the Commission will monitor and evaluate the situation in the beneficiary country concerned for six months from the date of publication of the notice.

5. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate during the monitoring and evaluation period.

6. The Commission shall seek all information it considers necessary, inter alia, the available assessments, comments, decisions, recommendations and conclusions of the relevant monitoring bodies, as appropriate. In drawing its conclusions, the Commission shall assess all relevant information.

7. Within three months from the expiry of the period referred to in point (b) of paragraph 4, the Commission shall submit a report on its findings and conclusions to the beneficiary country concerned. The beneficiary country has the right to submit its comments on the report. The period for comments shall not exceed one month.

8. Within six months from the expiry of the period referred to in point (b) of paragraph 4 the Commission shall decide:

- (a) to terminate the temporary withdrawal procedure; or
- (b) to temporarily withdraw the tariff preferences provided under the preferential arrangements referred to in Article 1(2).

9. Where the Commission considers that the findings do not justify temporary withdrawal, it shall adopt an implementing act, in accordance with the advisory procedure referred to in Article 39(2), on the termination of the temporary withdrawal procedure.

10. Where the Commission considers that the findings justify temporary withdrawal for the reasons referred to in paragraph 1 of this Article, it shall be empowered, in accordance with Article 36, to adopt delegated acts to amend Annexes II, III or IV, whichever is applicable, in order to temporarily withdraw the tariff preferences provided under the preferential arrangements referred to in Article 1(2).

11. For either of the cases referred to in paragraphs 9 and 10, the adopted act shall be based, inter alia, on evidence received.

12. Where the Commission decides on temporary withdrawal, such delegated act shall take effect six months after its adoption.

13. Where the reasons justifying temporary withdrawal no longer apply before the delegated act referred to in paragraph 10 of this Article takes effect, the Commission shall be empowered to repeal the adopted act to temporarily withdraw the tariff preferences in accordance with the urgency procedure referred to in Article 37.

14. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for temporary withdrawal of all arrangements in particular with respect to deadlines, rights of parties, confidentiality and review.

Article 20

Where the Commission finds that the reasons justifying a temporary withdrawal of the tariff preferences as referred to in Article 19(1) no longer apply, it shall be empowered to adopt delegated acts, in accordance with Article 36 to amend Annexes II, III or IV, whichever is applicable, in order to reinstate the tariff preferences provided under the preferential arrangements referred to in Article 1(2).

⁽¹⁾ OJ L 188, 18.7.2009, p. 93.

⁽²⁾ OJ L 343, 22.12.2009, p. 51.

Article 21

1. The preferential arrangements provided for in this Regulation may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, in cases of fraud, irregularities or systematic failure to comply with or to ensure compliance with the rules concerning the origin of the products and with the procedures related thereto, or failure to provide administrative cooperation as required for the implementation and policing of the preferential arrangements referred to in Article 1(2).

2. The administrative cooperation referred to in paragraph 1 requires, inter alia, that a beneficiary country:

- (a) communicate to the Commission and update the information necessary for the implementation of the rules of origin and the policing thereof;
- (b) assist the Union by carrying out, at the request of the customs authorities of the Member States, subsequent verification of the origin of the goods, and communicate its results in time to the Commission;
- (c) assist the Union by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct the Union administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the preferential arrangements referred to in Article 1(2);
- (d) carry out or arrange for appropriate inquiries to identify and prevent contravention of the rules of origin;
- (e) comply with or ensure compliance with the rules of origin in respect of regional cumulation, within the meaning of Regulation (EEC) No 2454/93, if the country benefits therefrom; and
- (f) assist the Union in the verification of conduct where there is a presumption of origin-related fraud, whereby the existence of fraud may be presumed where imports of products under the preferential arrangements provided for in this Regulation massively exceed the usual levels of the beneficiary country's exports.

3. Where the Commission considers that there is sufficient evidence to justify temporary withdrawal for the reasons set out in paragraphs 1 and 2 of this Article, it shall decide in accordance with the urgency procedure referred to in Article 39(4) to temporarily withdraw the tariff preferences

provided under the preferential arrangements referred to in Article 1(2), in respect of all or certain products originating in a beneficiary country.

4. Before taking such decision, the Commission shall first publish a notice in the *Official Journal of the European Union*, stating that there are grounds for reasonable doubt about compliance with paragraphs 1 and 2 which may call into question the right of the beneficiary country to continue to enjoy the benefits granted by this Regulation.

5. The Commission shall inform the beneficiary country concerned of any decision taken in accordance with paragraph 3, before it becomes effective.

6. The period of temporary withdrawal shall not exceed six months. At the latest on the conclusion of that period, the Commission shall decide in accordance with the urgency procedure referred to in Article 39(4) either to terminate the temporary withdrawal or to extend the period of temporary withdrawal.

7. Member States shall communicate to the Commission all relevant information that may justify temporary withdrawal of the tariff preferences or its extension.

CHAPTER VI

SAFEGUARD AND SURVEILLANCE PROVISIONS

SECTION I

General Safeguards

Article 22

1. Where a product originating in a beneficiary country of any of the preferential arrangements referred to in Article 1(2), is imported in volumes and/or at prices which cause, or threaten to cause, serious difficulties to Union producers of like or directly competing products, normal Common Customs Tariff duties on that product may be reintroduced.

2. For the purpose of this Chapter, 'like product' means a product which is identical, i.e. alike in all respects, to the product under consideration, or, in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.

3. For the purpose of this Chapter, 'interested parties' means those parties involved in the production, distribution and/or sale of the imports mentioned in paragraph 1 and of like or directly competing products.

4. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for adopting general safeguard measures in particular with respect to deadlines, rights of parties, confidentiality, disclosure, verification, visits and review.

Article 23

Serious difficulties shall be considered to exist where Union producers suffer deterioration in their economic and/or financial situation. In examining whether such deterioration exists, the Commission shall take account, inter alia, of the following factors concerning Union producers, where such information is available:

- (a) market share;
- (b) production;
- (c) stocks;
- (d) production capacity;
- (e) bankruptcies;
- (f) profitability;
- (g) capacity utilisation;
- (h) employment;
- (i) imports;
- (j) prices.

Article 24

1. The Commission shall investigate whether the normal Common Customs Tariff duties should be reintroduced if there is sufficient prima facie evidence that the conditions of Article 22(1) are met.

2. An investigation shall be initiated upon request by a Member State, by any legal person or any association not having legal personality, acting on behalf of Union producers, or on the Commission's own initiative if it is apparent to the Commission that there is sufficient prima facie evidence, as determined on the basis of factors referred to in Article 23, to justify such initiation. The request to initiate an investigation shall contain evidence that the conditions for imposing the safeguard measure set out in Article 22(1) are met. The request shall be submitted to the Commission. The Commission shall, as far as possible, examine the accuracy and adequacy of

the evidence provided in the request to determine whether there is sufficient prima facie evidence to justify the initiation of an investigation.

3. Where it is apparent that there is sufficient prima facie evidence to justify the initiation of proceedings the Commission shall publish a notice in the *Official Journal of the European Union*. Initiation shall take place within one month of the request received pursuant to paragraph 2. Should an investigation be initiated, the notice shall provide all necessary details about the procedure and deadlines, including recourse to the Hearing Officer of the Directorate-General for Trade of the European Commission.

4. An investigation, including the procedural steps referred to in Articles 25, 26 and 27, shall be concluded within 12 months from its initiation.

Article 25

On duly justified grounds of urgency relating to deterioration of the economic and/or financial situation of Union producers, and where delay might cause damage which would be difficult to repair, the Commission shall be empowered to adopt immediately applicable implementing acts in accordance with the urgency procedure referred to in Article 39(4) to reintroduce normal Common Customs Tariff duties for a period of up to 12 months.

Article 26

Where the facts as finally established show that the conditions set out in Article 22(1) are met, the Commission shall adopt an implementing act to reintroduce the Common Customs Tariff duties in accordance with the examination procedure referred to in Article 39(3). That implementing act shall enter into force within one month from the date of its publication in the *Official Journal of the European Union*.

Article 27

Where the facts as finally established show that the conditions set out in Article 22(1) are not met, the Commission shall adopt an implementing act terminating the investigation and proceedings in accordance with the examination procedure referred to in Article 39(3). That implementing act shall be published in the *Official Journal of the European Union*. The investigation shall be deemed terminated, if no implementing act is published within the period referred to in Article 24(4) and any urgent preventive measures shall automatically lapse. Any Common Customs Tariff duties collected as a result of those provisional measures shall be refunded.

Article 28

Common Customs Tariff duties shall be reintroduced as long as necessary to counteract the deterioration in the economic and/or financial situation of Union producers, or as long as the threat of such deterioration persists. The period of reintroduction shall not exceed three years, unless it is extended in duly justified circumstances.

SECTION II

Safeguards in the Textile, Agriculture and Fisheries Sectors*Article 29*

1. Without prejudice to Section I of this Chapter, on 1 January of each year, the Commission, on its own initiative and in accordance with the advisory procedure referred to in Article 39(2), shall adopt an implementing act in order to remove the tariff preferences referred to in Articles 7 and 12 with respect to the products from GSP sections S-11a and S-11b of Annex V or to products falling under Combined Nomenclature codes 2207 10 00, 2207 20 00, 2909 19 10, 3814 00 90, 3820 00 00, and 3824 90 97 where imports of such products, listed respectively in Annexes V or IX, whichever is applicable, originate in a beneficiary country and their total:

- (a) increases by at least 13,5 % in quantity (by volume), as compared with the previous calendar year; or
- (b) for products under GSP sections S-11a and S-11b of Annex V, exceeds the share referred to in point 2 of Annex VI of the value of Union imports of products in GSP sections S-11a and S-11b of Annex V from all countries and territories listed in Annex II during any period of 12 months.

2. Paragraph 1 of this Article shall not apply to EBA beneficiary countries, nor shall it apply to countries with a share for the relevant products referred to in Article 29(1) not exceeding 6 % of total Union imports of the same products listed in Annexes V or IX, whichever is applicable.

3. The removal of the tariff preferences shall take effect two months after the date of publication of the Commission's act to that effect in the *Official Journal of the European Union*.

Article 30

Without prejudice to Section I of this Chapter, where imports of products included in Annex I to the TFEU cause, or threaten to cause, serious disturbance to Union markets, in particular to one or more of the outermost regions, or these markets' regulatory mechanisms, the Commission, on its own initiative or at the request of a Member State, after consulting the committee for the relevant agriculture or fisheries common market organisation, shall adopt an implementing act in order to suspend the preferential arrangements in respect of the products concerned in accordance with examination procedure referred to in Article 39(3).

Article 31

The Commission shall inform the beneficiary country concerned as soon as possible of any decision taken in accordance with Articles 29 or 30 before it becomes effective.

SECTION III

Surveillance in the Agricultural and Fisheries Sectors*Article 32*

1. Without prejudice to Section I of this Chapter, products from Chapters 1 to 24 of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87, originating in beneficiary countries, may be subject to a special surveillance mechanism, in order to avoid disturbances to Union markets. The Commission, on its own initiative or at the request of a Member State, after consulting the committee for the relevant agriculture or fisheries common market organisation, shall adopt an implementing act, in accordance with the examination procedure referred to in Article 39(3), on whether to apply this special surveillance mechanism, and shall determine the products to which this surveillance mechanism is to be applied.

2. Where Section I of this Chapter is applied to products in Chapters 1 to 24 of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87, originating in beneficiary countries, the period referred to in Article 24(4) of this Regulation shall be reduced to two months in the following cases:

- (a) when the beneficiary country concerned does not ensure compliance with the rules of origin or does not provide the administrative cooperation referred to in Article 21; or
- (b) when imports of products from Chapters 1 to 24 of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87, under the preferential arrangements granted under this Regulation massively exceed the usual levels of exports from the beneficiary country concerned.

CHAPTER VII

COMMON PROVISIONS*Article 33*

1. To benefit from the tariff preferences, the products for which the tariff preferences are claimed shall originate in a beneficiary country.

2. For the purposes of the preferential arrangements referred to in Article 1(2) of this Regulation, the rules of origin concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto shall be those laid down in Regulation (EEC) No 2454/93.

Article 34

1. Where the rate of an *ad valorem* duty for an individual import declaration is reduced in accordance with this Regulation to 1 % or less, that duty shall be suspended entirely.

2. Where the rate of a specific duty for an individual import declaration is reduced in accordance with this Regulation to EUR 2 or less per individual euro amount, that duty shall be suspended entirely.

3. Subject to paragraphs 1 and 2, the final rate of the preferential duty calculated in accordance with this Regulation shall be rounded down to the first decimal place.

Article 35

1. The statistical source to be used for the purpose of this Regulation shall be the external trade statistics of the Commission (Eurostat).

2. Member States shall send the Commission (Eurostat) their statistical data on products placed under the customs procedure for release for free circulation under the tariff preferences according to Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries⁽¹⁾. Those data, supplied by reference to the Combined Nomenclature codes and, where applicable, the TARIC codes, shall show, by country of origin, the values, quantities and any supplementary units required in accordance with the definitions in that Regulation. In accordance with Article 8(1) of that Regulation, Member States shall transmit those statistical data no later than 40 days after the end of each monthly reference period. In order to facilitate information and increase transparency, the Commission shall also ensure that the relevant statistical data for the GSP sections are regularly available in a public database.

3. In accordance with Article 308d of Regulation (EEC) No 2454/93, Member States shall forward to the Commission, at its request, details of the quantities and values of products released for free circulation under the tariff preferences, during the previous months. Those data shall include the products referred to in paragraph 4 of this Article.

4. The Commission shall, in close cooperation with Member States, monitor the imports of products falling under Combined Nomenclature codes 0603, 0803 90 10, 1006, 1604 14, 1604 19 31, 1604 19 39, 1604 20 70, 1701, 1704, 1806 10 30, 1806 10 90, 2002 90, 2103 20, 2106 90 59, 2106 90 98, 6403, 2207 10 00, 2207 20 00, 2909 19 10, 3814 00 90, 3820 00 00 and 3824 90 97, in order to determine whether the conditions referred to in Articles 22, 29 and 30 are fulfilled.

Article 36

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Articles 3, 5, 6, 8, 9, 10, 11, 15, 16, 17, 19, 20 and 22 shall be conferred to the Commission for an indeterminate period of time from 20 November 2012.

3. The delegation of powers referred to in Articles 3, 5, 6, 8, 9, 10, 11, 15, 16, 17, 19, 20 or 22 may be revoked at any time by the European Parliament or by the Council. A decision of revocation shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

5. A delegated act adopted pursuant to Articles 3, 5, 6, 8, 9, 10, 11, 15, 16, 17, 19, 20 or 22 shall enter into force only if no objection has been expressed by either the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.

Article 37

1. Delegated acts adopted under this Article shall enter into force without delay and shall apply as long as no objection is expressed in accordance with paragraph 2. The notification of a delegated act adopted under this Article to the European Parliament and to the Council shall state the reasons for the use of the urgency procedure.

2. Either the European Parliament or the Council may object to a delegated act in accordance with the procedure referred to in Article 36(5). In such a case, the Commission shall repeal the act without delay following the notification of the decision to object by the European Parliament or the Council.

Article 38

1. Information received pursuant to this Regulation shall be used only for the purpose for which it was requested.

⁽¹⁾ OJ L 152, 16.6.2009, p. 23.

2. Neither information of a confidential nature nor any information provided on a confidential basis received pursuant to this Regulation shall be disclosed without specific permission from the supplier of such information.

3. Each request for confidentiality shall state the reasons why the information is confidential. However, if the supplier of the information wishes neither to make it public nor to authorise its disclosure in general terms or in the form of a summary and if it appears that the request for confidentiality is unjustified, the information concerned may be disregarded.

4. Information shall in any case be considered to be confidential if its disclosure is likely to have a significantly adverse effect upon the supplier or the source of such information.

5. Paragraphs 1 to 4 shall not preclude reference by the Union authorities to general information and in particular to reasons on which decisions taken pursuant to this Regulation are based. Those authorities shall, however, take into account the legitimate interests of natural and legal persons concerned so that their business secrets shall not be divulged.

Article 39

1. The Commission shall be assisted by the Generalised Preferences Committee established by Regulation (EC) No 732/2008. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011. The Committee may examine any matter relating to the application of this Regulation, raised by the Commission or at the request of a Member State.

2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.

3. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

4. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 shall apply in conjunction with Article 5 thereof.

Article 40

By 1 January 2016 and every two years thereafter, the Commission shall submit to the European Parliament and to

the Council a report on the effects of the scheme covering the most recent two-year period and all of the preferential arrangements referred to in Article 1(2).

By 21 November 2017, the Commission shall submit, to the European Parliament and to the Council, a report on the application of this Regulation. Such a report may, where appropriate, be accompanied by a legislative proposal.

Article 41

Regulation (EC) No 732/2008 is repealed with effect from 1 January 2014.

References to the repealed Regulation shall be construed as references to this Regulation in accordance with the correlation table set out in Annex X.

CHAPTER VIII

FINAL PROVISIONS

Article 42

1. Any investigation or temporary withdrawal procedure initiated and not terminated under Regulation (EC) No 732/2008 shall be reinitiated automatically under this Regulation, except in respect of a beneficiary country of the special incentive arrangement for sustainable development and good governance under that Regulation if the investigation concerns only the benefits granted under the special incentive arrangement for sustainable development and good governance. However, such investigation shall be reinitiated automatically if the same beneficiary country applies for the special incentive arrangement under this Regulation before 1 January 2015.

2. The information received in the course of an investigation initiated and not terminated under Regulation (EC) No 732/2008 shall be taken into account in any reinitiated investigation.

Article 43

1. This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

2. It shall apply from 20 November 2012.

However, the tariff preferences provided under the preferential arrangements referred to in Article 1(2) shall apply from 1 January 2014.

3. The scheme shall apply until 31 December 2023. However, the expiry date shall neither apply to the special arrangement for the least-developed countries, nor, to the extent that they are applied in conjunction with that arrangement, to any other provisions of this Regulation.

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

Done at Strasbourg, 25 October 2012.

For the European Parliament
The President
Martin SCHULZ

For the Council
The President
A. D. MAVROYIANNIS

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- Annex V — List of products included in the general arrangement referred to in point (a) of Article 1(2)
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-

ANNEX I

Eligible countries ⁽¹⁾ of the scheme referred to in Article 3

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AL	Albania
AM	Armenia
AO	Angola
AR	Argentina
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BF	Burkina Faso
BH	Bahrain
BI	Burundi
BJ	Benin
BN	Brunei
BO	Bolivia
BR	Brazil
BS	Bahamas
BT	Bhutan
BW	Botswana
BY	Belarus
BZ	Belize
CD	Democratic Republic of the Congo
CF	Central African Republic
CG	Congo
CI	Côte d'Ivoire

⁽¹⁾ This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

A	B
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China
CO	Colombia
CR	Costa Rica
CU	Cuba
CV	Cape Verde
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EG	Egypt
ER	Eritrea
ET	Ethiopia
FJ	Fiji
FM	Micronesia
GA	Gabon
GD	Grenada
GE	Georgia
GH	Ghana
GM	Gambia, The
GN	Guinea
GQ	Equatorial Guinea
GT	Guatemala
GW	Guinea-Bissau
GY	Guyana
HK	Hong Kong
HN	Honduras
HR	Croatia
HT	Haiti
ID	Indonesia
IN	India

A	B
IQ	Iraq
IR	Iran
JM	Jamaica
JO	Jordan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	Comoros
KN	Saint Kitts and Nevis
KW	Kuwait
KZ	Kazakhstan
LA	Laos
LB	Lebanon
LC	Saint Lucia
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LY	Libya
MA	Morocco
MD	Moldova
ME	Montenegro
MG	Madagascar
MH	Marshall Islands
MK	former Yugoslav Republic of Macedonia, the
ML	Mali
MM	Burma/Myanmar
MN	Mongolia
MO	Macao
MR	Mauritania
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico

A	B
MY	Malaysia
MZ	Mozambique
NA	Namibia
NE	Niger
NG	Nigeria
NI	Nicaragua
NP	Nepal
NR	Nauru
NU	Niue
OM	Oman
PA	Panama
PE	Peru
PG	Papua New Guinea
PH	Philippines
PK	Pakistan
PW	Palau
PY	Paraguay
QA	Qatar
RS	Serbia
RU	Russia
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan
SL	Sierra Leone
SN	Senegal
SO	Somalia
SR	Suriname
ST	São Tomé and Príncipe
SV	El Salvador
SY	Syria
SZ	Swaziland
TD	Chad
TG	Togo

A	B
TH	Thailand
TJ	Tajikistan
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TT	Trinidad and Tobago
TV	Tuvalu
TZ	Tanzania
UA	Ukraine
UG	Uganda
UY	Uruguay
UZ	Uzbekistan
VC	Saint Vincent and the Grenadines
VE	Venezuela
VN	Vietnam
VU	Vanuatu
WS	Samoa
XK	Kosovo (*)
YE	Yemen
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

(*) This designation is without prejudice to positions on status, and is in line with UN Security Council Resolution 1244 (1999) and the International Court of Justice Opinion on the Kosovo's declaration of independence.

Eligible countries of the scheme referred to in Article 3 which have been temporarily withdrawn from the scheme, in respect of all or of certain products originating in these countries

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
BY	Belarus
MM	Burma/Myanmar

ANNEX II

Beneficiary countries ⁽¹⁾ of the general arrangement referred to in point (a) of Article 1(2)

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
AF	Afghanistan
AM	Armenia
AO	Angola
AZ	Azerbaijan
BD	Bangladesh
BF	Burkina Faso
BI	Burundi
BJ	Benin
BO	Bolivia
BT	Bhutan
CD	Democratic Republic of the Congo
CF	Central African Republic
CG	Congo
CK	Cook Islands
CN	China
CO	Colombia
CR	Costa Rica
CV	Cape Verde
DJ	Djibouti
EC	Ecuador
ER	Eritrea
ET	Ethiopia
FM	Micronesia
GE	Georgia
GM	Gambia, The
GN	Guinea
GQ	Equatorial Guinea

⁽¹⁾ This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

A	B
GT	Guatemala
GW	Guinea-Bissau
HN	Honduras
HT	Haiti
ID	Indonesia
IN	India
IQ	Iraq
IR	Iran
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	Comoros
LA	Laos
LK	Sri Lanka
LR	Liberia
LS	Lesotho
MG	Madagascar
MH	Marshall Islands
ML	Mali
MM	Burma/Myanmar
MN	Mongolia
MR	Mauritania
MV	Maldives
MW	Malawi
MZ	Mozambique
NE	Niger
NG	Nigeria
NI	Nicaragua
NP	Nepal
NR	Nauru
NU	Niue
PA	Panama
PE	Peru
PH	Philippines

A	B
PK	Pakistan
PY	Paraguay
RW	Rwanda
SB	Solomon Islands
SD	Sudan
SL	Sierra Leone
SN	Senegal
SO	Somalia
ST	São Tomé and Príncipe
SV	El Salvador
SY	Syria
TD	Chad
TG	Togo
TH	Thailand
TJ	Tajikistan
TL	Timor-Leste
TM	Turkmenistan
TO	Tonga
TV	Tuvalu
TZ	Tanzania
UA	Ukraine
UG	Uganda
UZ	Uzbekistan
VN	Vietnam
VU	Vanuatu
WS	Samoa
YE	Yemen
ZM	Zambia

Beneficiary countries of the general arrangement referred to in point (a) of Article 1(2) which have been temporarily withdrawn from that arrangement, in respect of all or of certain products originating in these countries

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
MM	Burma/Myanmar

ANNEX III

Beneficiary countries ⁽¹⁾ of the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2)

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B

Beneficiary countries of the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2) which have been temporarily withdrawn from that arrangement, in respect of all or of certain products originating in these countries

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B

⁽¹⁾ This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

ANNEX IV

Beneficiary countries ⁽¹⁾ of the special arrangement for the least-developed countries referred to in point (c) of Article 1(2)

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
AF	Afghanistan
AO	Angola
BD	Bangladesh
BF	Burkina Faso
BI	Burundi
BJ	Benin
BT	Bhutan
CD	Democratic Republic of the Congo
CF	Central African Republic
DJ	Djibouti
ER	Eritrea
ET	Ethiopia
GM	Gambia, The
GN	Guinea
GQ	Equatorial Guinea
GW	Guinea-Bissau
HT	Haiti
KH	Cambodia
KI	Kiribati
KM	Comoros
LA	Laos
LR	Liberia
LS	Lesotho
MG	Madagascar
ML	Mali
MM	Burma/Myanmar

⁽¹⁾ This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

A	B
MR	Mauritania
MV	Maldives
MW	Malawi
MZ	Mozambique
NE	Niger
NP	Nepal
RW	Rwanda
SB	Solomon Islands
SD	Sudan
SL	Sierra Leone
SN	Senegal
SO	Somalia
ST	São Tomé and Príncipe
TD	Chad
TG	Togo
TL	Timor-Leste
TV	Tuvalu
TZ	Tanzania
UG	Uganda
VU	Vanuatu
WS	Samoa
YE	Yemen
ZM	Zambia

Beneficiary countries of the special arrangement for the least-developed countries referred to in point (c) of Article 1(2) which have been temporarily withdrawn from that arrangement, in respect of all or of certain products originating in these countries

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: name

A	B
MM	Burma/Myanmar

ANNEX V

List of products included in the general arrangement referred to in point (a) of Article 1(2)

Notwithstanding the rules for the interpretation of the Combined Nomenclature ('CN'), the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

Entry of products with a CN code marked with an asterisk (*) is subject to the conditions laid down in the relevant Union law.

The column 'Section' lists GSP sections (Article 2(h))

The column 'Chapter' lists CN chapters covered by a GSP section (Article 2(i))

The column 'Sensitive/non-sensitive' refers to the products included in the general arrangement (Article 6). These products are listed as being either NS (non-sensitive, for the purposes of Article 7(1)) or S (sensitive, for the purposes of Article 7(2)).

For reasons of simplification, the products are listed in groups. These may include products for which Common Customs Tariff duties were withdrawn or suspended.

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
S-1a	01	0101 29 90	Live horses, other than pure-bred breeding animals, other than for slaughter	S
		0101 30 00	Live asses	S
		0101 90 00	Live mules and hinnies	S
		0104 20 10*	Live, pure-bred breeding goats	S
		0106 14 10	Live domestic rabbits	S
		0106 39 10	Live pigeons	S
	02	0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	S
		0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products	S
		0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products	S
		0207 14 91	Livers, frozen, of fowls of the species <i>Gallus domesticus</i>	S
		0207 27 91	Livers, frozen, of turkeys	S
		0207 45 95 0207 55 95 0207 60 91	Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese	S
		0208 90 70	Frogs' legs	NS
		0210 99 10	Meat of horses, salted, in brine or dried	S
		0210 99 59	Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		ex 0210 99 85	Offal of sheep or goats, salted, in brine, dried or smoked	S
		ex 0210 99 85	Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats	S
	04	0403 10 51	Yogurt, flavoured or containing added fruit, nuts or cocoa	S
		0403 10 53		
		0403 10 59		
		0403 10 91		
		0403 10 93		
		0403 10 99		
		0403 90 71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	S
		0403 90 73		
		0403 90 79		
		0403 90 91		
		0403 90 93		
		0403 90 99		
		0405 20 10	Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 %	S
		0405 20 30		
		0407 19 90 0407 29 90 0407 90 90	Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry	S
		0410 00 00	Edible products of animal origin, not elsewhere specified or included	S
	05	0511 99 39	Natural sponges of animal origin, other than raw	S
S-1b	03	ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for products under subheading 0301 19 00	S
		0301 19 00	Live, ornamental saltwater fish	NS
S-2a	06	ex Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for products under subheading 0603 12 00 and 0604 20 40	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		0603 12 00	Fresh cut carnations and buds of a kind suitable for bouquets or for ornamental purposes	NS
		0604 20 40	Conifer branches, fresh	NS
S-2b	07	0701	Potatoes, fresh or chilled	S
		0703 10	Onions and shallots, fresh or chilled	S
		0703 90 00	Leeks and other alliaceous vegetables, fresh or chilled	S
		0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	S
		0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled	S
		0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	S
		ex 0707 00 05	Cucumbers, fresh or chilled, from 16 May to 31 October	S
		0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	S
		0709 20 00	Asparagus, fresh or chilled	S
		0709 30 00	Aubergines (eggplants), fresh or chilled	S
		0709 40 00	Celery other than celeriac, fresh or chilled	S
		0709 51 00 ex 0709 59	Mushrooms, fresh or chilled, excluding the products under subheading 0709 59 50	S
		0709 60 10	Sweet peppers, fresh or chilled	S
		0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsaicin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids	S
		0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	S
		ex 0709 91 00	Globe artichokes, fresh or chilled, from 1 July to 31 October	S
		0709 92 10*	Olives, fresh or chilled, for uses other than the production of oil	S
		0709 93 10	Courgettes, fresh or chilled	S
		0709 93 90 0709 99 90	Other vegetables, fresh or chilled	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		0709 99 10	Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	S
		0709 99 20	Chard (or white beet) and cardoons, fresh or chilled	S
		0709 99 40	Capers, fresh or chilled	S
		0709 99 50	Fennel, fresh or chilled	S
		ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, except for the product of subheading 0710 80 85	S
		ex 0711	Vegetables 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, excluding the products under subheading 0711 20 90	S
		ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products under subheading 0712 90 19	S
		0713	Dried leguminous vegetables, shelled, whether or not skinned or split	S
		0714 20 10*	Sweet potatoes, fresh, whole, and intended for human consumption	NS
		0714 20 90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption	S
		0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	NS
	08	0802 11 90	Almonds, fresh or dried, whether or not shelled, other than bitter	S
		0802 12 90		
		0802 21 00	Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled	S
		0802 22 00		
		0802 31 00	Walnuts, fresh or dried, whether or not shelled	S
		0802 32 00		
		0802 41 00 0802 42 00	Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled	S
		0802 51 00 0802 52 00	Pistachios, fresh or dried, whether or not shelled or peeled	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		0802 61 00 0802 62 00	Macadamia nuts, fresh or dried, whether or not shelled or peeled	NS
		0802 90 50	Pine nuts, fresh or dried, whether or not shelled or peeled	NS
		0802 90 85	Other nuts, fresh or dried, whether or not shelled or peeled	NS
		0803 10 10	Plantains, fresh	S
		0803 10 90 0803 90 90	Bananas, including plantains, dried	S
		0804 10 00	Dates, fresh or dried	S
		0804 20 10 0804 20 90	Figs, fresh or dried	S
		0804 30 00	Pineapples, fresh or dried	S
		0804 40 00	Avocados, fresh or dried	S
		ex 0805 20	Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October	S
		0805 40 00	Grapefruit, including pomelos, fresh or dried	NS
		0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried	S
		0805 90 00	Other citrus fruit, fresh or dried	S
		ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (<i>Vitis vinifera</i> cv.) from 1 to 31 December	S
		0806 10 90	Other grapes, fresh	S
		ex 0806 20	Dried grapes, excluding products under subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg	S
		0807 11 00 0807 19 00	Melons (including watermelons), fresh	S
		0808 10 10	Cider apples, fresh, in bulk, from 16 September to 15 December	S
		0808 30 10	Perry pears, fresh, in bulk, from 1 August to 31 December	S
		ex 0808 30 90	Other pears, fresh, from 1 May to 30 June	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		0808 40 00	Quinces, fresh	S
		ex 0809 10 00	Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December	S
		0809 21 00	Sour cherries (<i>Prunus cerasus</i>), fresh	S
		ex 0809 29	Cherries, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (<i>Prunus cerasus</i>)	S
		ex 0809 30	Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December	S
		ex 0809 40 05	Plums, fresh, from 1 January to 10 June and from 1 October to 31 December	S
		0809 40 90	Sloes, fresh	S
		ex 0810 10 00	Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December	S
		0810 20	Raspberries, blackberries, mulberries and loganberries, fresh	S
		0810 30 00	Black-, white- or redcurrants and gooseberries, fresh	S
		0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i> , fresh	S
		0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh	S
		0810 40 90	Other fruits of the genus <i>Vaccinium</i> , fresh	S
		0810 50 00	Kiwifruit, fresh	S
		0810 60 00	Durians, fresh	S
		0810 70 00	Persimmons	S
		0810 90 75	Other fruit, fresh	
		ex 0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, except for products under subheadings 0811 10 and 0811 20	S
		ex 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, except for products under subheading 0812 90 30	S
		0812 90 30	Papaws (papayas)	NS
		0813 10 00	Apricots, dried	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		0813 20 00	Prunes	S
		0813 30 00	Apples, dried	S
		0813 40 10	Peaches, including nectarines, dried	S
		0813 40 30	Pears, dried	S
		0813 40 50	Papaws (papayas), dried	NS
		0813 40 95	Other fruit, dried, other than that of headings 0801 to 0806	NS
		0813 50 12	Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola or pitahaya, but not containing prunes	S
		0813 50 15	Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes	S
		0813 50 19	Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes	S
		0813 50 31	Mixtures exclusively of tropical nuts of headings 0801 and 0802	S
		0813 50 39	Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts	S
		0813 50 91	Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs	S
		0813 50 99	Other mixtures of nuts and dried fruits of Chapter 8	S
		0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	NS
S-2c	09	ex Chapter 9	Coffee, tea, maté and spices, except the products under subheadings 0901 12 00, 0901 21 00, 0901 22 00, 0901 90 90 and 0904 21 10, headings 0905 00 00 and 0907 00 00, and subheadings 0910 91 90, 0910 99 33, 0910 99 39, 0910 99 50 and 0910 99 99	NS
		0901 12 00	Coffee, not roasted, decaffeinated	S
		0901 21 00	Coffee, roasted, not decaffeinated	S
		0901 22 00	Coffee, roasted, decaffeinated	S
		0901 90 90	Coffee substitutes containing coffee in any proportion	S
		0904 21 10	Sweet peppers, dried, neither crushed nor ground	S
		0905	Vanilla	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		0907	Cloves (whole fruit, cloves and stems)	S
		0910 91 90	Mixtures of two or more products under different headings of headings 0904 to 0910, crushed or ground	S
		0910 99 33	Thyme; bay leaves	S
		0910 99 39		
		0910 99 50		
		0910 99 99	Other spices, crushed or ground, other than mixtures of two or more products under different headings of headings 0904 to 0910	S
S-2d	10	1008 50 00	Quinoa (<i>Chenopodium quinoa</i>)	S
	11	1104 29 17	Hulled cereal grains excluding barley, oats, maize, rice and wheat	S
		1105	Flour, meal, powder, flakes, granules and pellets of potatoes	S
		1106 10 00	Flour, meal and powder of the dried leguminous vegetables of heading 0713	S
		1106 30	Flour, meal and powder of products from Chapter 8	S
		1108 20 00	Inulin	S
	12	ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, except for products under subheadings 1209 21 00, 1209 23 80, 1209 29 50, 1209 29 80, 1209 30 00, 1209 91 80 and 1209 99 91; industrial or medicinal plants, except for products under subheading 1211 90 30, and excluding products under heading 1210 and subheadings 1212 91 and 1212 93 00	S
		1209 21 00	Lucerne (alfalfa) seed, of a kind used for sowing	NS
		1209 23 80	Other fescue seed, of a kind used for sowing	NS
		1209 29 50	Lupine seed, of a kind used for sowing	NS
		1209 29 80	Seeds of other forage plants, of a kind used for sowing	NS
		1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing	NS
		1209 91 80	Other vegetable seeds, of a kind used for sowing	NS
		1209 99 91	Seeds of plants cultivated principally for their flowers, of a kind used for sowing, other than those of subheading 1209 30 00	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		1211 90 30	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered	NS
	13	ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts, except for products under subheading 1302 12 00	S
		1302 12 00	Vegetable saps and extracts, of liquorice	NS
S-3	15	1501 90 00	Poultry fat, other than that of headings 0209 or 1503	S
		1502 10 90 1502 90 90	Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption	S
		1503 00 19	Lard stearin and oleostearin, other than for industrial uses	S
		1503 00 90	Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	S
		1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	S
		1505 00 10	Wool grease, crude	S
		1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	S
		1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	S
		1511 10 90	Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	S
		1511 90	Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil	S
		1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	S
		1513	Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	S
		1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	S
		1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	S
		ex 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, except for products under subheading 1516 20 10	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		1516 20 10	Hydrogenated castor oil, so called 'opal-wax'	NS
		1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516	S
		1518 00	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 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included	S
		1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw	S
		1522 00 10	Degras	S
		1522 00 91	Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil	S
S-4a	16	1601 00 10	Sausages and similar products, of liver, and food preparations based on liver	S
		1602 20 10	Goose or duck liver, prepared or preserved	S
		1602 41 90	Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine	S
		1602 42 90	Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine	S
		1602 49 90	Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine	S
		1602 90 31	Other prepared or preserved meat or meat offal, of game or rabbit	S
		1602 90 69	Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine	S
		1602 90 91		
		1602 90 95		
		1602 90 99		
		1602 90 78		
		1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg	S
		1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	S
S-4b	17	1702 50 00	Chemically pure fructose	S
		1702 90 10	Chemically pure maltose	S
		1704	Sugar confectionery (including white chocolate), not containing cocoa	S
	18	Chapter 18	Cocoa and cocoa preparations	S
	19	ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products, except for products under subheadings 1901 20 00 and 1901 90 91	S
		1901 20 00	Mixes and doughs for the preparation of bakers' wares of heading 1905	NS
		1901 90 91	Other, containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	NS
	20	ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants, except for products under subheadings 2008 20 19, 2008 20 39, and excluding products under heading 2002 and subheadings 2005 80 00, 2008 40 19, 2008 40 31, 2008 40 51 to 2008 40 90, 2008 70 19, 2008 70 51, 2008 70 61 to 2008 70 98	S
		2008 20 19	Pineapples, otherwise prepared or preserved, containing added spirit, not elsewhere specified or included	NS
		2008 20 39		
	21	ex Chapter 21	Miscellaneous edible preparations, except for products under subheadings 2101 20 and 2102 20 19, and excluding products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59	S
		2101 20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	NS
		2102 20 19	Other inactive yeasts	NS
	22	ex Chapter 22	Beverages, spirits and vinegar, excluding products under heading 2207, subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40	S
	23	2302 50 00	Residues and wastes of a similar kind, whether or not in the form of pellets, resulting from the grinding or other working of leguminous plants	S
		2307 00 19	Other wine lees	S
		2308 00 19	Other grape marc	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		2308 00 90	Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	NS
		2309 10 90	Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products	S
		2309 90 10	Fish or marine mammal solubles, of a kind used in animal feeding	NS
		2309 90 91	Beetpulp with added molasses, of a kind used in animal feeding	S
		2309 90 96	Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base	S
S-4c	24	ex Chapter 24	Tobacco and manufactured tobacco substitutes, except for products under subheading 2401 10 60	S
		2401 10 60	Sun-cured Oriental type tobacco, unstemmed or unstripped	NS
S-5	25	2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	NS
		2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	NS
		2523	Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	NS
	27	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	NS
S-6a	28	2801	Fluorine, chlorine, bromine and iodine	NS
		2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	NS
		ex 2804	Hydrogen, rare gases and other non-metals, excluding products under subheading 2804 69 00	NS
		2805 19	Alkali or alkaline-earth metals other than sodium and calcium	NS
		2805 30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	NS
		2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	NS
		2807 00	Sulphuric acid; oleum	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		2808 00 00	Nitric acid; sulphonitric acids	NS
		2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	NS
		2810 00 90	Oxides of boron, other than diboron trioxide; boric acids	NS
		2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	NS
		2812	Halides and halide oxides of non-metals	NS
		2813	Sulphides of non-metals; commercial phosphorus trisulphide	NS
		2814	Ammonia, anhydrous or in aqueous solution	S
		2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium	S
		2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	NS
		2817 00 00	Zinc oxide; zinc peroxide	S
		2818 10	Artificial corundum, whether or not chemically defined	S
		2818 20	Aluminium oxide, other than artificial corundum	NS
		2819	Chromium oxides and hydroxides	S
		2820	Manganese oxides	S
		2821	Iron oxides and hydroxides; earth colours containing by weight 70 % or more of combined iron evaluated as Fe_2O_3	NS
		2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	NS
		2823 00 00	Titanium oxides	S
		2824	Lead oxides; red lead and orange lead	NS
		ex 2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides, except for products under subheadings 2825 10 00 and 2825 80 00	NS
		2825 10 00	Hydrazine and hydroxylamine and their inorganic salts	S
		2825 80 00	Antimony oxides	S
		2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		ex 2827	Chlorides, chloride oxides and chloride hydroxides, except for products under subheadings 2827 10 00 and 2827 32 00; bromides and bromide oxides; iodides and iodide oxides	NS
		2827 10 00	Ammonium chloride	S
		2827 32 00	Aluminium chloride	S
		2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	NS
		2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	NS
		ex 2830	Sulphides, except for products under subheading 2830 10 00; polysulphides, whether or not chemically defined	NS
		2830 10 00	Sodium sulphides	S
		2831	Dithionites and sulphonylates	NS
		2832	Sulphites; thiosulphates	NS
		2833	Sulphates; alums; peroxosulphates (persulphates)	NS
		2834 10 00	Nitrites	S
		2834 21 00	Nitrates	NS
		2834 29		
		2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	S
		ex 2836	Carbonates, except for products under subheadings 2836 20 00, 2836 40 00 and 2836 60 00; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	NS
		2836 20 00	Disodium carbonate	S
		2836 40 00	Potassium carbonates	S
		2836 60 00	Barium carbonate	S
		2837	Cyanides, cyanide oxides and complex cyanides	NS
		2839	Silicates; commercial alkali metal silicates	NS
		2840	Borates; peroxoborates (perborates)	NS
		ex 2841	Salts of oxometallic or peroxometallic acids, except for the product of subheading 2841 61 00	NS
		2841 61 00	Potassium permanganate	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides	NS
		2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	NS
		ex 2844 30 11	Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought	NS
		ex 2844 30 51	Cermets containing thorium or compounds of thorium, other than unwrought	NS
		2845 90 90	Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products	NS
		2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	NS
		2847 00 00	Hydrogen peroxide, whether or not solidified with urea	NS
		2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	NS
		ex 2849	Carbides, whether or not chemically defined, except for products under subheadings 2849 20 00 and 2849 90 30	NS
		2849 20 00	Silicon carbide, whether or not chemically defined	S
		2849 90 30	Carbides of tungsten, whether or not chemically defined	S
		ex 2850 00	Hydrides, nitrides, azides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	NS
		ex 2850 00 60	Silicides, whether or not chemically defined	S
		2852 00 00	Compounds, inorganic or organic, of mercury, excluding amalgams	NS
		2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	NS
	29	2903	Halogenated derivatives of hydrocarbons	S
		ex 2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated, except for products under subheading 2904 20 00	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		2904 20 00	Derivatives containing only nitro or only nitroso groups	S
		ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the product of subheading 2905 45 00, and excluding products under subheadings 2905 43 00 and 2905 44	S
		2905 45 00	Glycerol	NS
		2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
		ex 2907	Phenols, except for products under subheadings 2907 15 90 and ex 2907 22 00; phenol-alcohols	NS
		2907 15 90	Naphthols and their salts, other than 1-naphthol	S
		ex 2907 22 00	Hydroquinone (quinol)	S
		2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	NS
		2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	S
		2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
		2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
		ex 2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde, except for the product of subheading 2912 41 00	NS
		2912 41 00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	S
		2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912	NS
		ex 2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2914 11 00, ex 2914 29 and 2914 22 00	NS
		2914 11 00	Acetone	S
		ex 2914 29	Camphor	S
		2914 22 00	Cyclohexanone and methylcyclohexanones	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	S
		ex 2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings ex 2916 11 00, 2916 12 and 2916 14	NS
		ex 2916 11 00	Acrylic acid	S
		2916 12	Esters of acrylic acid	S
		2916 14	Esters of methacrylic acid	S
		ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2917 11 00, ex 2917 12 00, 2917 14 00, 2917 32 00, 2917 35 00 and 2917 36 00	NS
		2917 11 00	Oxalic acid, its salts and esters	S
		ex 2917 12 00	Adipic acid and its salts	S
		2917 14 00	Maleic anhydride	S
		2917 32 00	Diethyl orthophthalates	S
		2917 35 00	Phthalic anhydride	S
		2917 36 00	Terephthalic acid and its salts	S
		ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and ex 2918 29 00	NS
		2918 14 00	Citric acid	S
		2918 15 00	Salts and esters of citric acid	S
		2918 21 00	Salicylic acid and its salts	S
		2918 22 00	<i>o</i> -Acetylsalicylic acid, its salts and esters	S
		ex 2918 29 00	Sulphosalicylic acids, hydroxynaphthoic acids; their salts and esters	S
		2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
		2921	Amine-function compounds	S
		2922	Oxygen-function amino-compounds	S
		2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	NS
		ex 2924	Carboxamide-function compounds and amide-function compounds of carbonic acid, except for products under subheading 2924 23 00	S
		2924 23 00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	NS
		2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	NS
		ex 2926	Nitrile-function compounds, except for the product of subheading 2926 10 00	NS
		2926 10 00	Acrylonitrile	S
		2927 00 00	Diazo-, azo- or azoxy-compounds	S
		2928 00 90	Other organic derivatives of hydrazine or of hydroxylamine	NS
		2929 10	Isocyanates	S
		2929 90 00	Other compounds with other nitrogen function	NS
		2930 20 00	Thiocarbamates and dithiocarbamates, and thiuram mono-, di- or tetrasulphides; dithiocarbonates (xanthates)	NS
		2930 30 00		
		ex 2930 90 99		
		2930 40 90	Methionine, captafol (ISO), methamidophos (ISO), and other organo-sulphur compounds other than dithiocarbonates (xanthates)	S
		2930 50 00		
		2930 90 13		
		2930 90 16		
		2930 90 20		
		2930 90 60		
		ex 2930 90 99		

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		2931 00	Other organo-inorganic compounds	NS
		ex 2932	Heterocyclic compounds with oxygen hetero-atom(s) only, except for products under subheadings 2932 12 00, 2932 13 00 and ex 2932 20 90	NS
		2932 12 00	2-Furaldehyde (furfuraldehyde)	S
		2932 13 00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	S
		ex 2932 20 90	Coumarin, methylcoumarins and ethylcoumarins	S
		ex 2933	Heterocyclic compounds with nitrogen hetero-atom(s) only, except for the product of subheading 2933 61 00	NS
		2933 61 00	Melamine	S
		2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	NS
		2935 00 90	Other sulphonamides	S
		2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	NS
		ex 2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, and except for rhamnose, raffinose and mannose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under headings 2937, 2938 or 2939	S
		ex 2940 00 00	Rhamnose, raffinose and mannose	NS
		2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	NS
		2942 00 00	Other organic compounds	NS
S-6b	31	3102 21	Ammonium sulphate	NS
		3102 40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	NS
		3102 50	Sodium nitrate	NS
		3102 60	Double salts and mixtures of calcium nitrate and ammonium nitrate	NS
		3103 10	Superphosphates	S
		3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
	32	ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for products under headings 3204 and 3206, and excluding products under subheadings 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin)	NS
		3201 20 00	Wattle extract	NS
		3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to Chapter 32 based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	S
		3206	Other colouring matter; preparations as specified in note 3 to Chapter 32, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	S
	33	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	NS
	34	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	NS
	35	3501	Casein, caseinates and other casein derivatives; casein glues	S
		3502 90 90	Albuminates and other albumin derivatives	NS
		3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	NS
		3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	NS
		3505 10 50	Starches, esterified or etherified	NS
		3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	NS
		3507	Enzymes; prepared enzymes not elsewhere specified or included	S
	36	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
	37	Chapter 37	Photographic or cinematographic goods	NS
	38	ex Chapter 38	Miscellaneous chemical products, except for products under headings 3802 and 3817 00, subheadings 3823 12 00 and 3823 70 00, and heading 3825, and excluding the products under subheadings 3809 10 and 3824 60	NS
		3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	S
		3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of headings 2707 or 2902	S
		3823 12 00	Oleic acid	S
		3823 70 00	Industrial fatty alcohols	S
		3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to Chapter 38	S
S-7a	39	ex Chapter 39	Plastics and articles thereof, except for products under headings 3901, 3902, 3903 and 3904, subheadings 3906 10 00, 3907 10 00, 3907 60 and 3907 99, headings 3908 and 3920, and subheadings ex 3921 90 10 and 3923 21 00	NS
		3901	Polymers of ethylene, in primary forms	S
		3902	Polymers of propylene or of other olefins, in primary forms	S
		3903	Polymers of styrene, in primary forms	S
		3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	S
		3906 10 00	Poly(methyl methacrylate)	S
		3907 10 00	Polyacetals	S
		3907 60	Poly(ethylene terephthalate), except for products of subheading 3907 60 20	S
		3907 60 20	Poly(ethylene terephthalate), in primary forms, having a viscosity number of 78 ml/g or higher	NS
		3907 99	Other polyesters, other than unsaturated	S
		3908	Polyamides in primary forms	S
		3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	S
		ex 3921 90 10	Other plates, sheets, film, foil and strip, of polyesters, other than cellular products and other than corrugated sheets and plates	S
		3923 21 00	Sacks and bags (including cones), of polymers of ethylene	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
S-7b	40	ex Chapter 40	Rubber and articles thereof, except for products under heading 4010	NS
		4010	Conveyor or transmission belts or belting, of vulcanised rubber	S
S-8a	41	ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding the products under subheadings 4104 41 19 and 4104 49 19	S
		ex 4106 31 00	Tanned or crust hides and skins of swine, without hair on, in the wet state (including wet-blue), split but not further prepared, or in the dry state (crust), whether or not split, but not further prepared	NS
		4106 32 00		
		4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	S
		4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	S
		ex 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114, except for products under subheading 4113 10 00	NS
		4113 10 00	Of goats or kids	S
		4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	S
		4115 10 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	S
S-8b	42	ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut); except for products under headings 4202 and 4203	NS
		4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	S
		4203	Articles of apparel and clothing accessories, of leather or of composition leather	S
	43	Chapter 43	Furskins and artificial fur; manufactures thereof	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
S-9a	44	ex Chapter 44	Wood and articles of wood, except for products under headings 4410, 4411, 4412, subheadings 4418 10, 4418 20 10, 4418 71 00, 4420 10 11, 4420 90 10 and 4420 90 91; wood charcoal	NS
		4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	S
		4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	S
		4412	Plywood, veneered panels and similar laminated wood	S
		4418 10	Windows, French windows and their frames, of wood	S
		4418 20 10	Doors and their frames and thresholds, of tropical wood as specified in additional note 2 to Chapter 44	S
		4418 71 00	Assembled flooring panels for mosaic floors, of wood	S
		4420 10 11	Statuettes and other ornaments, of tropical wood as specified in additional note 2 to Chapter 44; wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, and wooden articles of furniture not falling in Chapter 94, of tropical wood as specified in additional note 2 to Chapter 44	S
		4420 90 10		
		4420 90 91		
S-9b	45	ex Chapter 45	Cork and articles of cork, except for products under heading 4503	NS
		4503	Articles of natural cork	S
	46	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	S
S-11a	50	Chapter 50	Silk	S
	51	ex Chapter 51	Wool, fine or coarse animal hair, excluding the products under heading 5105; horsehair yarn and woven fabric	S
	52	Chapter 52	Cotton	S
	53	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	S
	54	Chapter 54	Man-made filaments; strip and the like of man-made textile materials	S
	55	Chapter 55	Man-made staple fibres	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
	56	Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	S
	57	Chapter 57	Carpets and other textile floor coverings	S
	58	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	S
	59	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	S
	60	Chapter 60	Knitted or crocheted fabrics	S
S-11b	61	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	S
	62	Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	S
	63	Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	S
S-12a	64	Chapter 64	Footwear, gaiters and the like; parts of such articles	S
S-12b	65	Chapter 65	Headgear and parts thereof	NS
	66	Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof	S
	67	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	NS
S-13	68	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	NS
	69	Chapter 69	Ceramic products	S
	70	Chapter 70	Glass and glassware	S
S-14	71	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 products under heading 7117	NS
		7117	Imitation jewellery	S
S-15a	72	7202	Ferro-alloys	S
	73	Chapter 73	Articles of iron or steel	NS
S-15b	74	Chapter 74	Copper and articles thereof	S
	75	7505 12 00	Bars, rods and profiles, of nickel alloys	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		7505 22 00	Wire, of nickel alloys	NS
		7506 20 00	Plates, sheets, strip and foil, of nickel alloys	NS
		7507 20 00	Nickel tube or pipe fittings	NS
	76	ex Chapter 76	Aluminium and articles thereof, excluding the products under heading 7601	S
	78	ex Chapter 78	Lead and articles thereof, excluding the products under heading 7801	S
		7801 99	Unwrought lead other than refined and other than containing by weight antimony as the principal other element	NS
	79	ex Chapter 79	Zinc and articles thereof, excluding the products under headings 7901 and 7903	S
	81	ex Chapter 81	Other base metals; cermets; articles thereof, excluding the products under subheadings 8101 10 00, 8102 10 00, 8102 94 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20, except for products under subheadings 8101 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00 and 8108 30 00	S
		8101 94 00	Unwrought tungsten (wolfram), including bars and rods obtained simply by sintering	NS
		8104 11 00	Unwrought magnesium, containing at least 99,8 % by weight of magnesium	NS
		8104 19 00	Unwrought magnesium other than of subheading 8104 11 00	NS
		8107 20 00	Unwrought cadmium; powders	NS
		8108 20 00	Unwrought titanium; powders	NS
		8108 30 00	Titanium waste and scrap	NS
	82	Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal	S
	83	Chapter 83	Miscellaneous articles of base metal	S
S-16	84	ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof, except for products under subheadings 8401 10 00 and 8407 21 10	NS
		8401 10 00	Nuclear reactors	S
		8407 21 10	Outboard motors, of a cylinder capacity not exceeding 325 cm ³	S

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
	85	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 products under subheadings 8516 50 00, 8517 69 39, 8517 70 15, 8517 70 19, 8519 20, 8519 30, 8519 81 11 to 8519 81 45, 8519 81 85, 8519 89 11 to 8519 89 19, headings 8521, 8525 and 8527, subheadings 8528 49, 8528 59 and 8528 69 to 8528 72, heading 8529 and subheadings 8540 11 and 8540 12	NS
		8516 50 00	Microwave ovens	S
		8517 69 39	Reception apparatus for radio-telephony or radio telegraphy, other than portable receivers for calling, alerting or paging	S
		8517 70 15	Aerials and aerial reflectors of all kinds, other than aerials for radio-telegraphic or radio-telephonic apparatus; parts suitable for use therewith	S
		8517 70 19		
		8519 20	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment; turntables (record-decks)	S
		8519 30		
		8519 81 11 to 8519 81 45	Sound-reproducing apparatus (including cassette-players), not incorporating a sound-recording device	S
		8519 81 85	Other magnetic tape recorders incorporating sound-reproducing apparatus, other than cassette-type	S
		8519 89 11 to 8519 89 19	Other sound-reproducing apparatus, not incorporating a sound-recording device	S
		ex 8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner, except products of subheading 8521 90 00	S
		8521 90 00	Video recording or reproducing apparatus (excluding magnetic tape-type); video recording or reproducing apparatus, whether or not incorporating a video tuner (excluding magnetic tape-type and video camera recorders)	NS
		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 video camera recorders	S
		8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound-recording or -reproducing apparatus or a clock	S
		8528 49	Monitors and projectors, not incorporating television-reception apparatus, other than of a kind used solely or principally in an automatic data-processing system of heading 8471; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound- or video-recording or -reproducing apparatus	S
		8528 59		
		8528 69 to 8528 72		

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
		8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	S
		8540 11	Cathode ray television picture tubes, including video monitor cathode ray tubes, colour, or black-and-white or other monochrome	S
		8540 12 00		
S-17a	86	Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds	NS
S-17b	87	ex Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof, except for products under headings 8702, 8703, 8704, 8705, 8706 00, 8707, 8708, 8709, 8711, 8712 00 and 8714	NS
		8702	Motor vehicles for the transport of ten or more persons, including the driver	S
		8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	S
		8704	Motor vehicles for the transport of goods	S
		8705	Special-purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	S
		8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	S
		8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	S
		8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	S
		8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short-distance transport of goods; tractors of the type used on railway-station platforms; parts of the foregoing vehicles	S
		8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars	S
		8712 00	Bicycles and other cycles (including delivery tricycles), not motorised	S
		8714	Parts and accessories of vehicles of headings 8711 to 8713	S
	88	Chapter 88	Aircraft, spacecraft, and parts thereof	NS
	89	Chapter 89	Ships, boats and floating structures	NS

Section	Chapter	CN code	Description	Sensitive/ non-sensitive
S-18	90	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	S
	91	Chapter 91	Clocks and watches and parts thereof	S
	92	Chapter 92	Musical instruments; parts and accessories of such articles	NS
S-20	94	ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings, except for products under heading 9405	NS
		9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	S
	95	ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for products under subheadings 9503 00 35 to 9503 00 99	NS
		9503 00 35 to 9503 00 99	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	S
	96	Chapter 96	Miscellaneous manufactured articles	NS

ANNEX VI

Modalities for the application of Article 8

1. Article 8 shall apply when the percentage share referred to in paragraph 1 of that Article exceeds 17,5 %.
 2. Article 8 shall apply for each of the GSP sections S-11a and S-11b of Annex V, when the percentage share referred to in paragraph 1 of that Article exceeds 14,5 %.
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ANNEX VII

Modalities for the application of Chapter III of this Regulation

1. For the purposes of Chapter III a vulnerable country means a country:
 - (a) of which, in terms of value, the seven largest GSP sections of its imports into the Union of products listed in Annex IX represent more than the threshold of 75 % in value of its total imports of products listed in that Annex, as an average during the last three consecutive years;
 - and
 - (b) of which the imports of products listed in Annex IX into the Union represent less than the threshold of 2 % in value of the total imports into the Union of products listed in that Annex originating in countries listed in Annex II, as an average during the last three consecutive years.
 2. For the purposes of point (a) of Article 9(1), the data to be used in application of point 1 of this Annex are those available on 1 September of the year preceding the year of the request referred to in Article 10(1).
 3. For the purposes of Article 11, the data to be used in application of point 1 of this Annex are those available on 1 September of the year preceding the year when the delegated act referred to in Article 11(2) is adopted.
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ANNEX VIII

Conventions referred to in Article 9

PART A

Core human and labour rights UN/ILO Conventions

1. Convention on the Prevention and Punishment of the Crime of Genocide (1948)
2. International Convention on the Elimination of All Forms of Racial Discrimination (1965)
3. International Covenant on Civil and Political Rights (1966)
4. International Covenant on Economic Social and Cultural Rights (1966)
5. Convention on the Elimination of All Forms of Discrimination Against Women (1979)
6. Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (1984)
7. Convention on the Rights of the Child (1989)
8. Convention concerning Forced or Compulsory Labour, No 29 (1930)
9. Convention concerning Freedom of Association and Protection of the Right to Organise, No 87 (1948)
10. Convention concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, No 98 (1949)
11. Convention concerning Equal Remuneration of Men and Women Workers for Work of Equal Value, No 100 (1951)
12. Convention concerning the Abolition of Forced Labour, No 105 (1957)
13. Convention concerning Discrimination in Respect of Employment and Occupation, No 111 (1958)
14. Convention concerning Minimum Age for Admission to Employment, No 138 (1973)
15. Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No 182 (1999)

PART B

Conventions related to the environment and to governance principles

16. Convention on International Trade in Endangered Species of Wild Fauna and Flora (1973)
17. Montreal Protocol on Substances that Deplete the Ozone Layer (1987)
18. Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (1989)
19. Convention on Biological Diversity (1992)
20. The United Nations Framework Convention on Climate Change (1992)
21. Cartagena Protocol on Biosafety (2000)
22. Stockholm Convention on persistent Organic Pollutants (2001)

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23. Kyoto Protocol to the United Nations Framework Convention on Climate Change (1998)
 24. United Nations Single Convention on Narcotic Drugs (1961)
 25. United Nations Convention on Psychotropic Substances (1971)
 26. United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988)
 27. United Nations Convention against Corruption (2004)
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ANNEX IX

List of products included in the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

Entry of products with a CN code marked with an asterisk (*) is subject to the conditions laid down in the relevant Union law.

The column 'Section' lists GSP sections (Article 2(h))

The column 'Chapter' lists CN chapters covered by a GSP section (Article 2(i))

For reasons of simplification, the products are listed in groups. These may include products for which Common Customs Tariff duties were withdrawn or suspended.

Section	Chapter	CN code	Description	
S-1a	01	0101 29 90	Live horses, other than pure-bred breeding animals, other than for slaughter	
		0101 30 00	Live asses	
		0101 90 00	Live mules and hinnies	
		0104 20 10*	Live, pure-bred breeding goats	
		0106 14 10	Live domestic rabbits	
		0106 39 10	Live pigeons	
	02	0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	
		0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products	
		0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products	
		0207 14 91	Livers, frozen, of fowls of the species <i>Gallus domesticus</i>	
		0207 27 91	Livers, frozen, of turkeys	
		0207 45 95 0207 55 95 0207 60 91	Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese	
		ex 0208	Other meat and edible meat offal, fresh, chilled or frozen, excluding products under subheading 0208 40 20	
		0210 99 10	Meat of horses, salted, in brine or dried	
		0210 99 59	Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt	
		ex 0210 99 85	Offal of sheep or goats, salted, in brine, dried or smoked	
		ex 0210 99 85	Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats	

Section	Chapter	CN code	Description	
	04	0403 10 51	Yogurt, flavoured or containing added fruit, nuts or cocoa	
		0403 10 53		
		0403 10 59		
		0403 10 91		
		0403 10 93		
		0403 10 99		
		0403 90 71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	
		0403 90 73		
		0403 90 79		
		0403 90 91		
		0403 90 93		
		0403 90 99		
		0405 20 10	Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 %	
		0405 20 30		
		0407 19 90 0407 29 90 0407 90 90	Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry	
		0409 00 00	Natural honey	
		0410 00 00	Edible products of animal origin, not elsewhere specified or included	
	05	0511 99 39	Natural sponges of animal origin, other than raw	
S-1b	03	Chapter 3 ⁽¹⁾	Fish and crustaceans, molluscs and other aquatic invertebrates	
S-2a	06	Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
S-2b	07	0701	Potatoes, fresh or chilled	
		0703 10	Onions and shallots, fresh or chilled	
		0703 90 00	Leeks and other alliaceous vegetables, fresh or chilled	
		0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
		0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled	

Section	Chapter	CN code	Description	
		0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
		ex 0707 00 05	Cucumbers, fresh or chilled, from 16 May to 31 October	
		0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	
		0709 20 00	Asparagus, fresh or chilled	
		0709 30 00	Aubergines (eggplants), fresh or chilled	
		0709 40 00	Celery other than celeriac, fresh or chilled	
		0709 51 00	Mushrooms, fresh or chilled, excluding the products under subheading 0709 59 50	
		ex 0709 59		
		0709 60 10	Sweet peppers, fresh or chilled	
		0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsaicin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resins	
		0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	
		0709 92 10*	Olives, fresh or chilled, for uses other than the production of oil	
		0709 99 10	Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	
		0709 99 20	Chard (or white beet) and cardoons, fresh or chilled	
		0709 93 10	Courgettes, fresh or chilled	
		0709 99 40	Capers, fresh or chilled	
		0709 99 50	Fennel, fresh or chilled	
		ex 0709 91 00	Globe artichokes, fresh or chilled, from 1 July to 31 October	
		0709 93 90 0709 99 90	Other vegetables, fresh or chilled	
		0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
		ex 0711	Vegetables 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, excluding the products under subheading 0711 20 90	

Section	Chapter	CN code	Description	
		ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products under subheading 0712 90 19	
		0713	Dried leguminous vegetables, shelled, whether or not skinned or split	
		0714 20 10*	Sweet potatoes, fresh, whole, and intended for human consumption	
		0714 20 90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption	
		0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	
	08	0802 11 90	Almonds, fresh or dried, whether or not shelled, other than bitter	
		0802 12 90		
		0802 21 00	Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled	
		0802 22 00		
		0802 31 00	Walnuts, fresh or dried, whether or not shelled	
		0802 32 00		
		0802 41 00 0802 42 00	Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled	
		0802 51 00 0802 52 00	Pistachios, fresh or dried, whether or not shelled or peeled	
		0802 61 00 0802 62 00	Macadamia nuts, fresh or dried, whether or not shelled or peeled	
		0802 90 50	Pine nuts, fresh or dried, whether or not shelled or peeled	
		0802 90 85	Other nuts, fresh or dried, whether or not shelled or peeled	
		0803 10 10	Plantains, fresh	
		0803 10 90 0803 90 90	Bananas, including plantains, dried	
		0804 10 00	Dates, fresh or dried	
		0804 20 10 0804 20 90	Figs, fresh or dried	
		0804 30 00	Pineapples, fresh or dried	
		0804 40 00	Avocados, fresh or dried	
		ex 0805 20	Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October	

Section	Chapter	CN code	Description	
		0805 40 00	Grapefruit, including pomelos, fresh or dried	
		0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried	
		0805 90 00	Other citrus fruit, fresh or dried	
		ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (<i>Vitis vinifera</i> cv.) from 1 to 31 December	
		0806 10 90	Other grapes, fresh	
		ex 0806 20	Dried grapes, excluding products under subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg	
		0807 11 00	Melons (including watermelons), fresh	
		0807 19 00		
		0808 10 10	Cider apples, fresh, in bulk, from 16 September to 15 December	
		0808 30 10	Perry pears, fresh, in bulk, from 1 August to 31 December	
		ex 0808 30 90	Other pears, fresh, from 1 May to 30 June	
		0808 40 00	Quinces, fresh	
		ex 0809 10 00	Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December	
		0809 21 00	Sour cherries (<i>Prunus cerasus</i>), fresh	
		ex 0809 29	Cherries, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (<i>Prunus cerasus</i>)	
		ex 0809 30	Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December	
		ex 0809 40 05	Plums, fresh, from 1 January to 10 June and from 1 October to 31 December	
		0809 40 90	Sloes, fresh	
		ex 0810 10 00	Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December	
		0810 20	Raspberries, blackberries, mulberries and loganberries, fresh	
		0810 30 00	Black-, white- or redcurrants and groseberries, fresh	
		0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i> , fresh	
		0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh	

Section	Chapter	CN code	Description	
		0810 40 90	Other fruits of the genus <i>Vaccinium</i> , fresh	
		0810 50 00	Kiwifruit, fresh	
		0810 60 00	Durians, fresh	
		0810 70 00	Persimmons	
		0810 90 75	Other fruit, fresh	
		0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter,	
		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	
		0813 10 00	Apricots, dried	
		0813 20 00	Prunes	
		0813 30 00	Apples, dried	
		0813 40 10	Peaches, including nectarines, dried	
		0813 40 30	Pears, dried	
		0813 40 50	Papaws (papayas), dried	
		0813 40 95	Other fruit, dried, other than that of headings 0801 to 0806	
		0813 50 12	Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola or pitahaya, but not containing prunes	
		0813 50 15	Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes	
		0813 50 19	Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes	
		0813 50 31	Mixtures exclusively of tropical nuts of headings 0801 and 0802	
		0813 50 39	Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts	
		0813 50 91	Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs	
		0813 50 99	Other mixtures of nuts and dried fruits of Chapter 8	
		0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	

Section	Chapter	CN code	Description	
S-2c	09	Chapter 9	Coffee, tea, maté and spices	
S-2d	10	1008 50 00	Quinoa (<i>Chenopodium quinoa</i>)	
	11	1104 29 17	Hulled cereal grains excluding barley, oats, maize, rice and wheat.	
		1105	Flour, meal, powder, flakes, granules and pellets of potatoes	
		1106 10 00	Flour, meal and powder of the dried leguminous vegetables of heading 0713	
		1106 30	Flour, meal and powder of products from Chapter 8	
		1108 20 00	Inulin	
	12	ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder excluding products under heading 1210 and subheadings 1212 91 and 1212 93 00	
	13	Chapter 13	Lac; gums, resins and other vegetable saps and extracts	
S-3	15	1501 90 00	Poultry fat, other than that of heading 0209 or 1503	
		1502 10 90 1502 90 90	Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption	
		1503 00 19	Lard stearin and oleostearin, other than for industrial uses	
		1503 00 90	Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	
		1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	
		1505 00 10	Wool grease, crude	
		1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
		1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	
		1511 10 90	Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	
		1511 90	Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil	
		1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	

Section	Chapter	CN code	Description	
		1513	Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
		1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	
		1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	
		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	
		1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516	
		1518 00	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 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included	
		1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw	
		1522 00 10	Degras	
		1522 00 91	Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil	
S-4a	16	1601 00 10	Sausages and similar products, of liver, and food preparations based on liver	
		1602 20 10	Goose or duck liver, prepared or preserved	
		1602 41 90	Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine	
		1602 42 90	Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine	
		1602 49 90	Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine	
		1602 50 31 1602 50 95	Other prepared or preserved meat or meat offal, cooked, of bovine animals, whether or not in airtight containers	
		1602 90 31	Other prepared or preserved meat or meat offal, of game or rabbit	

Section	Chapter	CN code	Description	
		1602 90 69	Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine	
		1602 90 91		
		1602 90 95		
		1602 90 99		
		1602 90 78		
		1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg	
		1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	
		1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
S-4b	17	1702 50 00	Chemically pure fructose	
		1702 90 10	Chemically pure maltose	
		1704 (?)	Sugar confectionery (including white chocolate), not containing cocoa	
	18	Chapter 18	Cocoa and cocoa preparations	
	19	Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	
	20	Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	
	21	ex Chapter 21	Miscellaneous edible preparations excluding products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59	
	22	ex Chapter 22	Beverages, spirits and vinegar excluding products under subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40	
	23	2302 50 00	Residues and wastes of a similar kind, whether or not in the form of pellets, resulting from the grinding or other working of leguminous plants	
		2307 00 19	Other wine lees	
		2308 00 19	Other grape marc	
		2308 00 90	Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	
		2309 10 90	Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products	

Section	Chapter	CN code	Description	
		2309 90 10	Fish or marine mammal solubles, of a kind used in animal feeding	
		2309 90 91	Beetpulp with added molasses, of a kind used in animal feeding	
		2309 90 96	Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base	
S-4c	24	Chapter 24	Tobacco and manufactured tobacco substitutes	
S-5	25	2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	
		2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	
		2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
	27	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
S-6a	28	2801	Fluorine, chlorine, bromine and iodine	
		2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	
		ex 2804	Hydrogen, rare gases and other non-metals, excluding products under subheading 2804 69 00	
		2805 19	Alkali or alkaline-earth metals other than sodium and calcium	
		2805 30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	
		2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	
		2807 00	Sulphuric acid; oleum	
		2808 00 00	Nitric acid; sulphonitric acids	
		2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	
		2810 00 90	Oxides of boron, other than diboron trioxide; boric acids	
		2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	
		2812	Halides and halide oxides of non-metals	
		2813	Sulphides of non-metals; commercial phosphorus trisulphide	
		2814	Ammonia, anhydrous or in aqueous solution	

Section	Chapter	CN code	Description	
		2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium	
		2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	
		2817 00 00	Zinc oxide; zinc peroxide	
		2818 10	Artificial corundum, whether or not chemically defined	
		2818 20	Aluminium oxide other than artificial corundum	
		2819	Chromium oxides and hydroxides	
		2820	Manganese oxides	
		2821	Iron oxides and hydroxides; earth colours containing by weight 70 % or more of combined iron evaluated as Fe_2O_3	
		2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	
		2823 00 00	Titanium oxides	
		2824	Lead oxides; red lead and orange lead	
		2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	
		2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	
		2827	Chlorides, chloride oxides and chloride hydroxides bromides and bromide oxides; iodides and iodide oxides	
		2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	
		2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	
		2830	Sulphides; polysulphides, whether or not chemically defined	
		2831	Dithionites and sulfoxylates	
		2832	Sulphites; thiosulphates	
		2833	Sulphates; alums; peroxosulphates (persulphates)	
		2834 10 00	Nitrites	
		2834 21 00	Nitrates	
		2834 29		
		2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	

Section	Chapter	CN code	Description	
		2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	
		2837	Cyanides, cyanide oxides and complex cyanides	
		2839	Silicates; commercial alkali metal silicates	
		2840	Borates; peroxoborates (perborates)	
		2841	Salts of oxometallic or peroxometallic acids,	
		2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides	
		2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	
		ex 2844 30 11	Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought	
		ex 2844 30 51	Cermets containing thorium or compounds of thorium, other than unwrought	
		2845 90 90	Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products	
		2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	
		2847 00 00	Hydrogen peroxide, whether or not solidified with urea	
		2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	
		2849	Carbides, whether or not chemically defined	
		2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	
		2852 00 00	Compounds, inorganic or organic, of mercury, excluding amalgams	
		2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	
	29	2903	Halogenated derivatives of hydrocarbons	
		2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	

Section	Chapter	CN code	Description	
		ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products under subheadings 2905 43 00 and 2905 44	
		2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2907	Phenols; phenol-alcohols	
		2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	
		2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	
		2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912	
		2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2921	Amine-function compounds	

Section	Chapter	CN code	Description	
		2922	Oxygen-function amino-compounds	
		2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	
		2924	Carboxamide-function compounds and amide-function compounds of carbonic acid	
		2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	
		2926	Nitrile-function compounds	
		2927 00 00	Diazo-, azo- or azoxy-compounds	
		2928 00 90	Other organic derivatives of hydrazine or of hydroxylamine	
		2929 10	Isocyanates	
		2929 90 00	Other compounds with other nitrogen function	
		2930 20 00	Thiocarbamates and dithiocarbamates, and thiuram mono-, di- or tetrasulphides; dithiocarbonates (xanthates)	
		2930 30 00		
		ex 2930 90 99		
		2930 40 90	Methionine, captafol (ISO), methamidophos (ISO), and other organo-sulphur compounds other than dithiocarbonates (xanthates)	
		2930 50 00		
		2930 90 13		
		2930 90 16		
		2930 90 20		
		2930 90 60		
		ex 2930 90 99		
		2931 00	Other organo-inorganic compounds	
		2932	Heterocyclic compounds with oxygen hetero-atom(s) only	
		2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	
		2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	
		2935 00 90	Other sulphonamides	
		2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	
		2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under heading 2937, 2938 or 2939	Corrected according to CN description

Section	Chapter	CN code	Description	
		2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	
		2942 00 00	Other organic compounds	
S-6b	31	3102	Mineral or chemical fertilisers, nitrogenous	
		3103 10	Superphosphates	
		3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	
	32	ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; excluding products under sub-headings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin)	
	33	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
	34	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	
	35	3501	Casein, caseinates and other casein derivatives; casein glues	
		3502 90 90	Albuminates and other albumin derivatives	
		3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	
		3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	
		3505 10 50	Starches, esterified or etherified	
		3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	
		3507	Enzymes; prepared enzymes not elsewhere specified or included	
	36	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
	37	Chapter 37	Photographic or cinematographic goods	

Section	Chapter	CN code	Description	
	38	ex Chapter 38	Miscellaneous chemical products excluding the products under subheadings 3809 10 and 3824 60	
S-7a	39	Chapter 39	Plastics and articles thereof	
S-7b	40	Chapter 40	Rubber and articles thereof	
S-8a	41	ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding the products under subheadings 4104 41 19 and 4104 49 19	
		ex 4106 31 00	Tanned or crust hides and skins of swine, without hair on, in the wet state (including wet-blue), split but not further prepared, or in the dry state (crust), whether or not split, but not further prepared	
		4106 32 00		
		4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	
		4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	
		4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114,	
		4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	
		4115 10 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	
S-8b	42	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	
	43	Chapter 43	Furskins and artificial fur; manufactures thereof	
S-9a	44	Chapter 44	Wood and articles of wood, wood charcoal	
S-9b	45	Chapter 45	Cork and articles of cork	
	46	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
S-11a	50	Chapter 50	Silk	
	51	ex Chapter 51	Wool, fine or coarse animal hair, excluding the products under heading 5105; horsehair yarn and woven fabric	
	52	Chapter 52	Cotton	
	53	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	

Section	Chapter	CN code	Description	
	54	Chapter 54	Man-made filaments; strip and the like of man-made textile materials	
	55	Chapter 55	Man-made staple fibres	
	56	Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	
	57	Chapter 57	Carpets and other textile floor coverings	
	58	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
	59	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	60	Chapter 60	Knitted or crocheted fabrics	
S-11b	61	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	
	62	Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	
	63	Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	
S-12a	64	Chapter 64	Footwear, gaiters and the like; parts of such articles	
S-12b	65	Chapter 65	Headgear and parts thereof	
	66	Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof	
	67	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
S-13	68	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	
	69	Chapter 69	Ceramic products	
	70	Chapter 70	Glass and glassware	
S-14	71	Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
S-15a	72	7202	Ferro-alloys	
	73	Chapter 73	Articles of iron or steel	
S-15b	74	Chapter 74	Copper and articles thereof	
	75	7505 12 00	Bars, rods and profiles, of nickel alloys	
		7505 22 00	Wire, of nickel alloys	
		7506 20 00	Plates, sheets, strip and foil, of nickel alloys	
		7507 20 00	Nickel tube or pipe fittings	
	76	ex Chapter 76	Aluminium and articles thereof, excluding the products under heading 7601	

Section	Chapter	CN code	Description	
	78	ex Chapter 78	Lead and articles thereof, except for products of subheading 7801 99	
		7801 99	Unwrought lead other than refined and other than containing by weight antimony as the principal other element	
	79	ex Chapter 79	Zinc and articles thereof, excluding the products under headings 7901 and 7903	
	81	ex Chapter 81	Other base metals; cermets; articles thereof, excluding the products under subheadings 8101 10 00, 8101 94 00, 8102 10 00, 8102 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00, 8108 30 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20	
	82	Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal	
	83	Chapter 83	Miscellaneous articles of base metal	
S-16	84	Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof	
	85	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	
S-17a	86	Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds	
S-17b	87	Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	
	88	Chapter 88	Aircraft, spacecraft, and parts thereof	
	89	Chapter 89	Ships, boats and floating structures	
S-18	90	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
	91	Chapter 91	Clocks and watches and parts thereof	
	92	Chapter 92	Musical instruments; parts and accessories of such articles	
S-20	94	Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings	
	95	Chapter 95	Toys, games and sports requisites; parts and accessories thereof	
	96	Chapter 96	Miscellaneous manufactured articles	

(¹) For the products under subheading 0306 13, the duty shall be 3,6 %.

(²) For the products under subheading 1704 10 90, the specific duty shall be limited to 16 % of the customs value.

ANNEX X

CORRELATION TABLE

Regulation (EC) No 732/2008	This Regulation
Article 1	Article 1
—	Article 2, point (a)
Article 2, point (a)	Article 2, point (g)
Article 2, point (b)	Article 2, point (h)
Article 2, point (c)	Article 2, points (b) to (f)
—	Article 2, point (i)
—	Article 2, point (j)
—	Article 2, point (k)
—	Article 2, point (l)
Article 3(1) and Article 3(2), first subparagraph	Article 4(1)
Article 3(2), second subparagraph	—
Article 3(3)	Article 5(4)
—	Article 4(2) and (3)
Article 4	Article 6(1) and Article 11(1)
Article 5(1) and (2)	Article 33(1) and (2)
Article 5(3)	—
Article 6(1) to (6)	Article 7(1) to (6)
Article 6(7)	—
Article 7(1) and (2)	Article 12(1) and (2)
Article 7(3)	—
Article 8(1)	Article 9(1)
—	Article 9(2)
Article 8(2)	Annex VII
Article 8(3), first subparagraph	Article 13(1)
—	Article 13(2)
Article 8(3), second subparagraph	Article 14(1)
—	Article 14(2) and (3)
Article 9(1) and (2)	Article 10(1) and (2)
Article 9(3)	—
—	Article 10(3)

Regulation (EC) No 732/2008	This Regulation
Article 10(1)	—
Article 10(2)	Article 10(4)
—	Article 10(5)
Article 10(3)	Article 10(6)
Article 10(4)	—
Article 10(5)	—
Article 10(6)	—
—	Article 10(7)
—	Article 16
Article 11(1) to (7)	Article 18
Article 11(8)	Article 17
Article 12	—
Article 13	Article 8 and Annex VI
Article 14	Article 34
Article 15(1)	Article 19(1)
Article 15(2)	Article 15(1)
—	Article 15(2)
Article 15(3)	Article 19(2)
—	Article 20
Article 16	Article 21
Article 17	Article 15(3) and Article 19(3)
Article 18	Article 15(4) to (7) and Article 19(4) to (7)
Article 19	Article 15(8) to (12) and Article 19(8) to (14)
Article 20(1)	Article 22
Article 20(2) and (3)	Article 24(1) to (3)
Article 20(4)	Article 23
Article 20(5)	Article 10(4)
Article 20(6)	Article 26
Article 20(7)	Article 25
—	Article 27
—	Article 28
Article 20(8)	Article 29
Article 21	Article 30
Article 22(1)	Article 31

Regulation (EC) No 732/2008	This Regulation
Article 22(2)	—
Article 23	Article 32
Article 24	—
Article 25, point (a)	Article 6(2) and Article 11(2)
Article 25, point (b)	Article 3(3) and Article 17(2) and (3)
Article 25, point (c)	Article 5(2)
Article 25, point (d)	Article 8(3)
Article 25, point (e)	Article 10(4)
Article 26	Article 35
—	Article 36
—	Article 37
—	Article 38
Article 27(1) and (2)	Article 39(1)
Article 27(3)	—
Article 27(4) and (5)	Article 39(2) to (4)
Article 28	—
Article 29	—
Article 30	—
Article 31	—
—	Article 40
—	Article 41
—	Article 42
Article 32(1)	Article 43(1)
Article 32(2)	Article 43(2) and (3)
—	Annex I
Annex I	Annexes II, III and IV
Annex II	Annexes V and IX
Annex III, Part A	Annex VIII, Part A
Annex III, Part B	Annex VIII, Part B
—	Annex X

Appendix 2

COMMISSION DELEGATED REGULATION (EU) No 155/2013 of 18 December 2012

establishing rules related to the procedure for granting the special incentive arrangement for sustainable development and good governance under Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences



**COMMISSION DELEGATED REGULATION (EU) No 155/2013
of 18 December 2012**

establishing rules related to the procedure for granting the special incentive arrangement for sustainable development and good governance under Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union and in particular Article 207 thereof,

Having regard to Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 ⁽¹⁾, and in particular Article 10(7) thereof,

Whereas:

- (1) Article 9(1) of Regulation (EU) No 978/2012 establishes the requirements for the granting of the preferences under the special incentive arrangement for sustainable development and good governance. To ensure the transparency and predictability of the process, the Commission has been empowered by the European Parliament and the Council to adopt a delegated act to establish rules related to the procedure for granting the special incentive arrangement for sustainable development and good governance in particular with respect to deadlines and the submission and processing of requests.
- (2) In line with paragraph 4 of the Common Understanding on delegated acts between the European Parliament, the Council and the European Commission, appropriate and transparent consultations, including at expert level, have been carried out on the procedural rules provided for in this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

Submission of application

1. The requesting country shall submit its request in writing. The requesting country shall explicitly state that its request is made in the framework of the special incentive arrangement for sustainable development and good governance (GSP+ arrangement) under Article 9(1) of Regulation (EU) No 978/2012 (GSP Regulation).
2. The request shall be accompanied by the following documentation:
 - (a) comprehensive information concerning the ratification of the conventions listed in Annex VIII to the GSP Regulation (the 'relevant conventions'), including a copy of the deposited ratification instrument to the relevant international organisation, the reservations made by the requesting country and the objections to these reservations made by other parties to the convention;

(b) the binding undertaking, to be done by the signature by the competent authority of the requesting country of the form in the Annex to this Regulation, containing:

- (i) a statement of the commitment to maintain ratification of the relevant conventions and to ensure their effective implementation;
- (ii) a statement to accept without reservation the reporting requirements imposed by each relevant convention and to accept regular monitoring and review of its implementation record in accordance with the provisions of the relevant conventions;
- (iii) a statement of the commitment to participate in and cooperate with the monitoring procedure referred to in Article 13 of the GSP Regulation.

3. To facilitate the review process of the applications, all requests and accompanying documentation shall be submitted in English. The copy of the documents under point 2(a) if the original language is different from English shall be accompanied by an English translation.

4. The request, together with the accompanying documents, shall be submitted to the Commission's mail reception service:

Central mail service (Courrier central)
Bâtiment DAV1
Avenue du Bourget/Bourgetlaan 1
1140 Bruxelles/Brussel
BELGIQUE/BELGIË

5. In addition to the formal written submission, the request and the accompanying documents shall also be submitted in electronic format. Any request submitted exclusively in electronic format will not be considered valid for the purposes of this Regulation.

6. To facilitate information exchange and verification, in its application the requesting country shall inform the Commission of the contact person who is competent to handle the processing of the application.

7. The request shall be deemed to have been lodged on the first working day following its delivery to the Commission by registered mail or the issuing of an acknowledgement of receipt by the Commission.

Article 2

Examination of application

1. The Commission shall examine whether the conditions of Article 9(1) of the GSP Regulation have been met. When examining the request the Commission shall assess the most

⁽¹⁾ OJ L 303, 31.10.2012, p. 1.

recent available conclusions of the monitoring bodies of the relevant conventions. It may ask the requesting country any questions which it considers relevant, and may verify the information received with the requesting country or with any other relevant sources.

2. Failure to provide the necessary information as required by Article 10(2) of the GSP Regulation or requested by the Commission may lead to termination of the examination and the rejection of the request.

3. The Commission shall finalise the examination of the request and decide whether to grant a requesting country the GSP+ arrangement within six months from the date of acknowledgement of receipt of the request.

Article 3

Constituted file

1. The Commission shall establish a constituted file. A constituted file shall contain the documents submitted by the requesting country and the relevant information which has been obtained by the Commission.

2. The content of a constituted file shall comply with provisions of confidentiality in accordance with Article 38 of the GSP Regulation.

3. The requesting country has a right of the access to the constituted file. Upon written request, it may inspect all information contained in the constituted file except internal documents prepared by the Commission.

Article 4

Disclosure

1. The Commission shall disclose the details underlying the essential facts and considerations on the basis of which the Commission's decisions are taken.

2. Disclosure shall be given in writing. It shall contain the Commission's findings and shall reflect its provisional intention whether to grant a requesting country the GSP+ arrangement.

3. Disclosure shall be made, with due regard to the protection of confidential information, as soon as possible

and, normally, not later than 45 days prior to a definitive decision by the Commission of any proposal for final action. Where the Commission is not in a position to disclose certain facts or considerations at that time, these shall be disclosed as soon as possible thereafter.

4. Disclosure shall not prejudice any subsequent decision which may be taken but where such decision is based on any different facts and considerations, these shall be disclosed as soon as possible.

5. Submissions made after disclosure is given shall be taken into consideration only if received within a period to be set by the Commission in each case, which shall be at least 20 days, due consideration being given to the urgency of the matter.

Article 5

General hearing

1. A requesting country has the right to be heard by the Commission.

2. The requesting country shall submit a written request specifying the reasons for it to be heard orally. Such a request shall be received by the Commission at the latest one month after the date of acknowledgement of receipt of the application.

Article 6

Involvement of Hearing Officer

1. On procedural grounds a requesting country may also request the intervention of the Hearing Officer of the Directorate-General for Trade. The Hearing Officer shall review requests for access to the constituted file, disputes on the confidentiality of documents, requests for extension of time limits and requests of a requesting country to be heard.

2. If the requesting country has an oral hearing with the Hearing Officer the relevant Commission service shall participate in it.

Article 7

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

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

Done at Brussels, 18 December 2012.

For the Commission

The President

José Manuel BARROSO

ANNEX

Binding Undertaking

We, the Government of ..., represented by ..., in our capacity as ..., express our commitment to maintain the ratification of the conventions listed in Annex VIII of the Regulation (EU) No 978/2012 and to ensure effective implementation thereof.

We accept without reservation the reporting requirements imposed by each convention and regular monitoring and review of the implementation record in accordance with the provisions of the conventions listed in Annex VIII of the Regulation (EU) No 978/2012.

We express our commitment to participate in and cooperate with the monitoring procedure referred to in Article 13 of the Regulation (EU) No 978/2012.

We fully accept that withdrawal of any of these commitments may result in removal of the GSP+ arrangement according to Article 10(5) of the Regulation (EU) No 978/2012.

Place and date

Signature(s)

Appendix 3

COMMISSION DELEGATED REGULATION (EU) No 1083/2013 of 28 August 2013

**establishing rules related to the procedure for temporary withdrawal of tariff preferences
and adoption of general safeguard measures under Regulation (EU) No 978/2012 of the
European Parliament and the Council applying a scheme of generalised tariff preferences**



II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) No 1083/2013

of 28 August 2013

establishing rules related to the procedure for temporary withdrawal of tariff preferences and adoption of general safeguard measures under Regulation (EU) No 978/2012 of the European Parliament and the Council applying a scheme of generalised tariff preferences

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207 thereof,

Having regard to Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 ⁽¹⁾, and in particular Articles 15(12), 19(14), and 22(4) thereof,

Whereas:

To ensure the transparency and predictability of the temporary withdrawal of preferences and of the adoption of general safeguards, the Commission has been empowered by the European Parliament and the Council to adopt a delegated act to establish rules, in particular, with respect to deadlines, rights of parties, confidentiality and review,

HAS ADOPTED THIS REGULATION:

CHAPTER I

RULES RELATED TO THE PROCEDURE FOR TEMPORARY WITHDRAWAL OF TARIFF PREFERENCES

Article 1

Examination of information

1. The Commission shall seek all information it considers necessary, including, inter alia, the conclusions and recommendations of the relevant monitoring bodies. In drawing its conclusions, the Commission shall assess all relevant information

2. The Commission shall provide a reasonable period of time within which third parties may make their views known in writing by sending the relevant information to the Commission. This period shall be specified in the notice announcing the initiation of the procedure for temporary withdrawal. The Commission shall take into account the views submitted by those third parties where they are backed by sufficient evidence.

3. Where the Commission finds that the beneficiary country concerned or any third party which has come forward in accordance with paragraph 2 has supplied it with false or misleading information, it shall disregard that information.

Article 2

Constituted file

1. Where the Commission has initiated the procedure for the temporary withdrawal of the tariff preferences it shall establish a constituted file. A constituted file shall contain the documents which are relevant for drawing conclusions, including, information provided by the concerned GSP beneficiary country, GSP + beneficiary country or EBA beneficiary country (the 'beneficiary country'), information submitted by third parties which have come forward in accordance with Article 1(2) and any relevant information obtained by the Commission.

2. The beneficiary country and the third parties which have submitted information supported by sufficient evidence in accordance with Article 1(2) have the right of access to the constituted file upon written request. They may inspect all information contained in the constituted file except internal documents prepared by the Union institutions or Member States authorities and with due regard to the confidentiality obligations contained in Article 38 of Regulation (EU) No 978/2012 (GSP Regulation).

3. The content of a constituted file shall comply with provisions of confidentiality in accordance with Article 38 of the GSP Regulation

⁽¹⁾ OJ L 303, 31.10.2012, p. 1.

*Article 3***Obligation to cooperate for GSP + beneficiary countries**

1. Where the Commission has initiated the procedure for the temporary withdrawal of the tariff preferences provided under the special incentive arrangement for sustainable development and good governance (GSP+), the GSP + beneficiary country concerned shall submit all necessary information providing proof of compliance with obligations resulting from its binding undertakings within a period provided in the Commission's notice.

2. Lack of cooperation of the GSP + beneficiary country concerned shall not impede the right of the access to the constituted file.

3. If the GSP + beneficiary country concerned refuses to cooperate, or does not provide the necessary information within the relevant time limit or significantly impedes the procedure, the Commission findings, affirmative or negative, may be made on the basis of the facts available.

*Article 4***General hearing**

1. The beneficiary country concerned and third parties which have submitted information supported by sufficient evidence in accordance with Article 1(2) have the right to be heard by the Commission.

2. They shall submit a written request specifying the reasons for them to be heard orally. Such a request shall be received by the Commission at the latest one month after the date of initiation of a temporary withdrawal procedure.

*Article 5***Involvement of the Hearing Officer**

1. The beneficiary country concerned and third parties which have submitted information supported by sufficient evidence in accordance with Article 1(2) may also request the intervention of the Hearing Officer. The Hearing Officer shall review requests for access to the constituted file, disputes on the confidentiality of documents, requests for extension of time limits and requests to be heard.

2. Third parties which have submitted information supported by sufficient evidence in accordance with Article 1(2) may request the intervention of the Hearing Officer to verify whether their observations have been considered by the Commission. The written request shall be submitted no later than 10 days after expiry of the period provided to make their views known.

3. If the beneficiary country concerned or third parties which have submitted information supported by sufficient evidence in

accordance with Article 1(2)) have an oral hearing with the Hearing Officer the relevant Commission service shall participate in it.

*Article 6***Disclosure for investigations under Article 15 of the GSP Regulation**

1. The Commission shall disclose to the GSP + beneficiary country concerned the details underlying the essential facts and considerations on the basis of which the Commission intends to take decisions pursuant to article 15(8) and 15(9) of the GSP Regulation.

2. Disclosure shall be given in writing. It shall contain the Commission's findings and shall reflect its provisional intention whether to terminate the temporary withdrawal procedure or to temporarily withdraw the tariff preferences.

3. Disclosure shall be made, with due regard to the protection of confidential information in accordance with Article 38 of the GSP Regulation, as soon as possible and, normally, not later than 45 days prior to a definitive decision by the Commission of any proposal for final action. Where the Commission is not in a position to disclose certain facts or considerations at that time, these shall be disclosed as soon as possible thereafter.

4. Disclosure shall not prejudice any subsequent decision which may be taken but where such a decision is based on any different facts and considerations, these shall be disclosed as soon as possible.

5. Submissions made after disclosure shall be taken into consideration only if received within a period to be set by the Commission in each case, which shall be at least 14 days after disclosure, due consideration being given to the urgency of the matter.

*Article 7***Review**

1. Where the tariff preferences have been temporarily withdrawn from a beneficiary country, the beneficiary country concerned may submit a written request for reinstatement of the tariff preferences if it considers that the reasons justifying temporary withdrawal no longer apply.

2. The Commission may review the need for the temporary withdrawal of preferences wherever it considers that the conditions for such withdrawal are no longer met.

3. The provisions of this chapter shall apply *mutatis mutandis* to the review of temporary withdrawal of tariff preferences.

CHAPTER II

**RULES RELATED TO THE PROCEDURE FOR ADOPTING THE
GENERAL SAFEGUARD MEASURES***Article 8***Initiation of investigation on request**

1. A request for the initiation of a safeguard investigation shall be submitted in writing, in confidential and non-confidential form. It shall contain such information as is reasonably available to the requesting party on the following:

- (a) the identity of the complaining Union producers and a description of the volume and value of their Union production of the like product or directly competing product. Where a written complaint is made on their behalf, the complaint shall identify the Union producers on behalf of which the complaint is made. The complaint shall also list other known producers (or associations of Union producers of the like product) in the Union which are not complaining, and describe the volume and value of their Union production;
- (b) a complete description of the like product, the name of the beneficiary country concerned, the identity of each known exporter or foreign producer and a list of known persons importing the product in question;
- (c) information on levels and trends of volumes and prices of the imports of the like product originating in the beneficiary country concerned. This information shall distinguish amongst preferential imports under the GSP Regulation, other preferential imports, and imports not enjoying preferences;
- (d) information on the situation of the complaining Union producers, on the basis of the factors listed in Article 23 of the GSP Regulation;
- (e) information on the effect the imports as described under (c) have had on the complaining Union producers, due account being taken of other additional factors affecting the situation of Union producers.

2. The request together with the accompanying documents shall be submitted to the Commission's mail reception service:

Central mail service (Courrier central)
Bâtiment DAV1
Avenue du Bourget 1/Bourgetlaan 1
1140 Bruxelles/Brussel
BELGIQUE/BELGIË

The request shall be deemed to have been lodged on the first working day following its delivery to the Commission by registered mail or the issuing of an acknowledgement of receipt by the Commission.

The Commission shall send to the Member States a copy of the request once it has been received.

3. In addition to the formal written submission, the request and the accompanying documents shall also be submitted in electronic format. Any request submitted exclusively in electronic format will not be considered valid for the purposes of this Regulation.

4. The authorities shall avoid, unless a decision has been made to initiate an investigation, any publicising of the request seeking the initiation of an investigation. However, after receipt of a properly documented request and before proceeding to initiate an investigation, the government of the exporting country concerned shall be notified.

5. The request may be withdrawn prior to initiation, in which case it shall be considered not to have been lodged.

*Article 9***Ex officio initiation of investigation**

Commission can initiate an investigation without request on the basis of sufficient *prima facie* evidence that the conditions for imposing the safeguard measure set out in Article 22(1) of GSP Regulation are met.

*Article 10***Information on initiation of investigation**

1. The notice of initiation published in the *Official Journal of the European Union* shall:

- (a) give a summary of the information received, and require that all relevant information is to be communicated to the Commission;
- (b) state the period within which interested parties may make known their views in writing and submit information, in order for such views and information to be taken into account during the investigation;
- (c) state the period of investigation, which shall normally, cover a period of no less than 3 years immediately prior to the initiation of the investigation proceeding. Information relating to a period subsequent to the investigation period shall, normally, not be taken into account;
- (d) state the period within which interested parties may apply to be heard orally by the Commission;
- (e) state the period within which interested parties may request the intervention of the Hearing Officer.

2. The Commission shall advise the exporters, importers and representative associations of importers or exporters known to it to be concerned, as well as representatives of the beneficiary country concerned and the complaining Union producers, of the initiation of the investigation and, with due regard to the protection of confidential information, provide the full text of the written complaint to the known exporters and to the authorities of the exporting country, and make it available upon request to other interested parties involved. Where the number of exporters involved is particularly high, the full text

of the written complaint may instead be provided only to the authorities of the exporting country or to the relevant trade association.

Article 11

Investigation

1. The Commission shall seek all information which it deems necessary to carry out an investigation.

2. Interested parties may make their views known in writing by sending the relevant information to the Commission. Those views shall be taken into consideration where they are backed by sufficient evidence. The Commission may verify the information received with the beneficiary country concerned and any interested party.

3. Parties receiving questionnaires used in the investigation shall be given at least 30 days to reply. An extension to the 30 day period may be granted, due account being taken of the time-limits of the investigation, provided that the party shows due cause for such extension, in terms of its particular circumstances.

4. The Commission may request Member States to supply information, and Member States shall take whatever steps are necessary in order to give effect to such requests.

5. The Commission may request Member States to carry out all necessary checks and inspections, particularly amongst importers, traders and Union producers, and to carry out investigations in third countries, provided that the economic operators concerned give their consent and that the government of the country in question has been officially notified and raises no objection. Member States shall take whatever steps are necessary in order to give effect to such requests from the Commission. Officials of the Commission shall be authorised, if the Commission or a Member State so requests, to assist the officials of Member States in carrying out their duties.

6. In cases where the number of interested parties, types of product or transactions is large, the investigation may be limited to a reasonable number of parties, products or transactions by using samples which are statistically valid on the basis of information available at the time of the selection, or to the largest representative volume of production, sales or exports which can reasonably be investigated within the time available. The final selection of parties, types of products or transactions made under these sampling provisions shall rest with the Commission, though preference shall be given to choosing a sample in consultation with, and with the consent of, the parties concerned, provided such parties make themselves known and make sufficient information available to enable a representative sample to be chosen. Where it is decided to sample and there is a degree of non-cooperation by some or

all of the parties selected which is likely to materially affect the outcome of the investigation, a new sample may be selected. However, if a material degree of non-cooperation persists or there is insufficient time to select a new sample, the relevant provisions of Article 13 shall apply.

Article 12

Verification visits

1. The Commission may carry out visits to examine the records of importers, exporters, traders, agents, producers, trade associations and organisations and other interested parties to verify information provided on products that may require safeguard measures.

2. The Commission may carry out investigations in third countries as required, provided that it obtains the agreement of the economic operators concerned, that it notifies the representatives of the government of the country in question and that the latter does not object to the investigation. As soon as the agreement of the economic operators concerned has been obtained the Commission should notify the authorities of the exporting country of the names and addresses of the economic operators to be visited and the dates agreed.

3. The economic operators concerned shall be advised of the nature of the information to be verified during verification visits and of any information which needs to be provided during such visits. Further information may be requested.

4. In investigations carried out pursuant to paragraphs 1, 2 and 3, the Commission shall be assisted by officials of those Member States who so request.

Article 13

Non-cooperation

1. In cases in which any interested party refuses access to, or otherwise does not provide, necessary information within the time-limits provided in this Regulation, or significantly impedes the investigation, findings, affirmative or negative, may be made on the basis of the facts available. Where it is found that any interested party has supplied false or misleading information, the information shall be disregarded and use may be made of facts available. Interested parties shall be informed of the consequences of non-cooperation.

2. Where the information submitted by an interested party is not ideal in all respects it should nevertheless not be disregarded, provided that any deficiencies are not such as to cause undue difficulty in arriving at a reasonably accurate finding and that the information is appropriately submitted in good time and is verifiable, and that the party has acted to the best of its ability.

Appendix 4

COMMISSION REGULATION (EU) No 1063/2010
of 18 November 2010
amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council
Regulation (EEC) No 2913/92 establishing the Community Customs Code



II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 1063/2010

of 18 November 2010

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE EUROPEAN COMMISSION,

particular in development-orientated arrangements such as the GSP.

Having regard to the Treaty on the Functioning of the European Union,

- (3) In the context of the Doha Development Agenda, the need to ensure a better integration of developing countries into the world economy has been recognised, in particular through improved access to the markets of developed countries.

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, and in particular Article 247 thereof,

For that purpose, the rules of preferential origin should be simplified and, where appropriate, made less stringent, so that products originating in beneficiary countries can actually benefit from the preferences granted.

Whereas:

- (1) By virtue of Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No 552/97, (EC) No 1933/2006 and Commission Regulations (EC) No 1100/2006 and (EC) No 964/2007 ⁽²⁾ the European Union grants trade preferences to developing countries, in the framework of its scheme of generalised tariff preferences (the 'GSP' or 'scheme'). In accordance with Article 5(2) of that Regulation, the rules of origin concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto, are to be those laid down in Commission Regulation (EEC) No 2454/93 ⁽³⁾.

- (4) In order to ensure that the preferences actually benefit those who need them and to protect the own resources of the European Union, the changes to the rules of preferential origin should be accompanied by an adaptation of the procedures for their management.

- (5) The Commission's impact assessment of this Regulation demonstrates that GSP rules of origin are perceived as too complex and too restrictive. It further shows that the actual use of the preferences granted is low for certain products and, in particular, those products which are of most interest to the least developed countries, and that rules of origin are one reason for this.

- (2) Following a wide-ranging debate initiated by its Green Paper of 18 December 2003 on the future of rules of origin in preferential trade arrangements ⁽⁴⁾, on 16 March 2005 the Commission adopted a Communication entitled 'The rules of origin in preferential trade arrangements: Orientations for the future' ⁽⁵⁾ (the 'Communication'). That Communication sets out a new approach to rules of origin in all preferential trade arrangements involving the European Union and in

- (6) The impact assessment indicated that simplification and development-friendliness could be achieved by a single criterion applicable to all products for determining the origin of goods which are not wholly obtained in a beneficiary country, based on the value-added in the beneficiary country concerned and requiring compliance with a sufficient processing threshold. However, it did not demonstrate that a single method is indispensable to simplification or development-friendliness. Moreover, according to feedback from stakeholders there are a number of sectors for which the value-added criterion is either not well suited or should not be used as the sole criterion, such as agricultural and processed agricultural products, fishery products, chemicals, metals,

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 211, 6.8.2008, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1

⁽⁴⁾ COM(2003) 787.

⁽⁵⁾ COM(2005) 100.

textiles and clothing and shoes. Consequently other, simple criteria which may be easily understood by operators and easily controlled by administrations should be used in such sectors, either instead of the value-added criterion or as an alternative to it. These other criteria include a maximum permitted content of non-originating materials; change of tariff heading or sub-heading; a specific working and processing operation; and the use of wholly obtained materials. Nevertheless, simplicity requires that the number of different rules should be as few as possible. Therefore, the rules of origin should as far as possible be on a sector-by-sector rather than a product-by-product basis.

- (7) The rules of origin should reflect the features of specific sectors but also allow beneficiary countries a real possibility to access the preferential tariff treatment granted. Where appropriate, the rules should in addition reflect the differing industrial capacities of beneficiary countries. In order to encourage the industrial development of the least developed countries, where the rule is based on compliance with a maximum content of non-originating materials, the threshold applicable to such materials should always be as high as possible while still ensuring that the operations which take place in those countries are genuine and economically justified. A maximum content of non-originating materials of up to 70 % or any rule providing for an equivalent level of relaxation for products originating in the least developed countries should result in increased exports from them.
- (8) In order to ensure that the working or processing which takes place in a beneficiary country is a genuine, economically justified operation which will be of real economic benefit to that country, it is appropriate to lay down a list of insufficient working or processing operations which can never confer origin. This list may largely be the same as that which has existed hitherto. However, certain adaptations should be made. For example, in order to avoid diversion of trade and distortion of the sugar market, and in line with provisions already adopted as part of the rules of origin of other preferential trade arrangements, a new rule should be laid down precluding the mixing of sugar with any material.
- (9) A degree of flexibility should be ensured in those sectors where the value-added criterion does not apply, as currently, by allowing the use of a limited proportion of materials which do not satisfy the rules. However, the scope of such use should be clarified as regards products made using wholly obtained materials. Moreover, in order to allow further flexibility in sourcing materials the permitted proportion of those materials should be increased, except for certain sensitive products, from 10 % to 15 % of the ex-works price of the final product. Among those sensitive products are products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16, for which tolerances expressed in weight appear to be more suitable and

products falling within Chapters 50 to 63 of the Harmonized System which should remain subject to specific tolerance rules based on either weight or value according to the case and varying according to the product.

- (10) Cumulation of origin is an important facilitation which allows countries having identical rules of origin to work together for the purpose of manufacturing products which are eligible for preferential tariff treatment. The existing conditions for regional cumulation of origin, a form of cumulation currently operating within three regional groups of countries, have proven complex and too stringent. They should therefore be simplified and made less stringent by removing the existing value condition. Furthermore, the existing cumulation possibilities between countries in the same regional group should be maintained despite the differentiation introduced by this Regulation in rules of origin in some cases between the least developed countries and other beneficiary countries. Such cumulation should only be permitted provided that when sending materials to another country of the group for the purpose of regional cumulation, each country applies the rule of origin applicable to it in its trade relations with the European Union. However, in order to guard against distortion of trade between countries having different levels of tariff preference, provision should be made to exclude certain sensitive products from regional cumulation.
- (11) In its Communication the Commission indicated that it was ready to examine any request for establishing new, merged or wider groups, insofar as economic complementarities exist, differences in preferential arrangements applicable to the various countries and the related risk of tariff circumvention are taken into consideration and the necessary structures and procedures for administrative co-operation for management and control of origin are put in place. In keeping with this, provision should be made for cumulation of origin between countries in regional cumulation groups I and III which meet the required conditions. Following a request submitted by Mercosur, a new regional cumulation group, to be called group IV, comprising Argentina, Brazil, Paraguay and Uruguay should be created. The application of regional cumulation among the said countries should be conditional upon the fulfilment of the necessary requirements.
- (12) Beneficiary countries should be permitted to further benefit from cumulation with countries which are partner countries to free-trade agreements ('FTA') concluded by the EU. This new type of cumulation, so-called extended cumulation, should be unidirectional, i.e. should only allow use of materials in beneficiary countries and should be granted after thorough examination of an application lodged by the beneficiary country concerned. Due to their sensitiveness, goods falling within Chapters 1 to 24 of the Harmonized System should be excluded from this type of cumulation.

(13) Beneficiary countries have, since 2001, been permitted to cumulate origin with goods falling within Chapters 25 to 97 of the Harmonized System originating in Norway and Switzerland. This cumulation should be allowed to continue and extended to Turkey, provided Norway, Switzerland and Turkey apply the same definition of the concept of origin as the European Union and grant reciprocal treatment to products imported into them which were made using materials originating in the European Union. An agreement to this effect, including an undertaking that they shall provide Member States and each other with the necessary support in matters of administrative cooperation, should be concluded through an exchange of letters or any other suitable form of agreement between the parties.

(14) Regional cumulation should however not cover certain materials where the tariff preference available in the European Union is not the same for all countries involved in the cumulation and the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the European Union. Not tackling such situations by means of exclusion of materials could lead to tariff circumvention or trade distortion by exporting goods to the European Union only from countries to which the most favourable tariff preference applies.

(15) A list of materials excluded from regional cumulation is to be laid down in a separate annex. This annex may be amended not only when new such situations arise, but also in order to cover cases where such situations would arise as a result of the implementation of cumulation between countries of regional cumulation groups I and III.

Cumulation of origin between countries in regional cumulation groups I and III and extended cumulation should be subject to specific conditions, whose fulfilment the Commission should verify before considering to grant cumulation, in accordance with the Committee procedure and on the basis of relevant considerations. On the same grounds, where use of such cumulation has been granted but it is subsequently established that the application of cumulation no longer fulfils the conditions or leads to unwarranted results, as for instance where it results in trade distortion or tariff circumvention, the Commission should remain at any time able to withdraw the grant to using such kinds of cumulation.

(16) In the current rules of origin some provisions concerning fishery vessels catching fish outside territorial waters are complex to an extent which is disproportionate to their aim and are consequently difficult both to implement and to control. They should therefore be simplified.

The current rules require evidence of direct transport to the European Union which is frequently difficult to obtain. Due to that requirement, some goods which are accompanied by a valid proof of origin cannot actually benefit from preference. It is therefore appropriate to introduce a new, simpler and more flexible rule which focuses on the aim that goods presented to customs upon declaration for release for free circulation in the European Union are the same ones that left the beneficiary country of export and have not been altered or transformed in any way en route.

(17) At present, the authorities of beneficiary countries certify the origin of products and, where the declared origin proves to be incorrect, importers frequently do not have to pay duty because they acted in good faith and an error was made by the competent authorities. As a result, there is a loss to the European Union's own resources and it is ultimately the European Union taxpayer who bears the burden. Since exporters are in the best position to know the origin of their products, it is appropriate to require that exporters directly provide their customers with statements on origin.

(18) Exporters should be registered with the competent authorities of the beneficiary countries in order to facilitate targeted post-export controls. For this purpose, each beneficiary country should establish an electronic record of registered exporters, the contents of which should be communicated to the Commission by that beneficiary country's competent governmental authority. On this basis the Commission should establish a central data-base of registered exporters for the benefit of administrations and operators in the European Union, through which operators should be able to check before declaring goods for release for free circulation that their supplier is a registered exporter in the beneficiary country concerned. Similarly, European Union operators making exports for the purpose of bilateral cumulation of origin should be registered with the competent authorities in the Member States.

(19) Publication of numbers and non-confidential registration data of exporters should enable other parties to consult those data in order to facilitate transparency and increase information of interested parties. However, taking into account the consequences of publication, it should take place only where the exporter has freely given prior specific and informed written consent thereto.

(20) Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data ⁽¹⁾ governs the processing of personal data carried out by Member States. The principles set out in Directive 95/46/EC should be clarified or supplemented in this Regulation where necessary.

⁽¹⁾ OJ L 281, 23.11.1995, p. 31.

- (21) Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ⁽¹⁾ governs the processing of personal data activities carried out by the Commission. The principles set out in Regulation (EC) No 45/2001 should be clarified or supplemented in this Regulation where necessary.
- (22) Pursuant to Article 28 of Directive 95/46/EC, the national supervisory authorities should monitor the lawfulness of the processing of personal data by Member States, while, pursuant to Article 46 of Regulation (EC) No 45/2001, the European Data Protection Supervisor should monitor the activities of the European Union institutions and bodies in relation to the processing of personal data. The European Data Protection Supervisor and the national supervisory authorities, acting within the scope of their respective competences, should cooperate actively and ensure co-ordinated supervision of processing carried out in pursuance of this Regulation.
- (23) The introduction of the system of registered exporters needs to take account of the capacity of beneficiary countries to set up and manage the registration system as well as the capacity of the Commission to set up the necessary central data-base. For that purpose, the Commission still needs to establish the system's user requirements and technical specifications. Once the detailed architecture of the central data-base is established, the precise implications of the system of registered exporters, notably in terms of access to data and data protection, will be assessed and necessary adjustments to the relevant provisions will be implemented. The implementation of the system should therefore be deferred until 1 January 2017 which should allow for the development phase, once user requirements and technical specifications are established and possible legal adjustments implemented as found necessary in the light of the system's users requirements and technical specifications and their implications in terms of data protection. An additional three year period should moreover be provided for countries which cannot meet this deadline.
- Until 2017 and beyond this date for beneficiary countries not then in a position to apply the new system, transitional rules concerning the procedures and methods of administrative cooperation should be laid down, based on the provisions which have applied hitherto. In particular, those transitional provisions should provide for the issue of proof of origin by the competent authorities of the country concerned. Further, the existing rules should be streamlined by aligning their structure with the rules to be applied once the system of registered exporter is operational in order to make them clearer, in particular by clearly distinguishing general principles, procedures at export in the beneficiary country, procedures at release for free circulation in the European Union and methods of administrative co-operation. At the same time, the certificate of origin Form A, should be updated, in particular by replacing the notes related to the form by the 2007 version of those notes, since that version takes account of the EU's last enlargement and therefore contains an updated list of countries which accept Form A for the purposes of GSP.
- (24) Access to the scheme should be conditional upon beneficiary countries putting into place and maintaining administrative structures permitting the efficient management of the scheme, and undertaking to provide all necessary support in the event of a request from the Commission for the monitoring of the proper management of the scheme. There needs in particular to be a system of administrative cooperation between the authorities in the European Union and in beneficiary countries which provides the framework for the verification of origin. At the same time, the responsibility of exporters in declaring origin as well as the role of administrative authorities in managing the system should be set out clearly. The contents of statements on origin should be specified, as well as the cases in which the customs authorities in the European Union may refuse to accept a statement or send it for verification.
- (25) The definitions and list of sufficient working or processing operations in the current provisions are common to GSP and preferential tariff measures adopted unilaterally by the European Union for certain countries or territories. Since the rules of origin of these latter arrangements will only be reformed at a later stage, the existing provisions should continue to apply to them. However, in the interests of coherence with GSP and other unilateral preferential trade arrangements, it is appropriate to align the definition of wholly obtained products and the list of insufficient working or processing operations laid down in those other unilateral arrangements with those of GSP rules of origin.
- (26) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (27) By virtue of Commission Regulations (EC) No 1613/2000 ⁽²⁾, (EC) No 1614/2000 ⁽³⁾ and (EC) No 1615/2000 ⁽⁴⁾, the Community has granted derogations from GSP rules of origin for certain textile products originating in Laos, Cambodia and Nepal, which expire on 31 December 2010. The simpler and more development-friendly rules of origin introduced by this Regulation will render continuation of those derogations superfluous.

⁽²⁾ OJ L 185, 25.7.2000, p. 38.

⁽³⁾ OJ L 185, 25.7.2000, p. 46.

⁽⁴⁾ OJ L 185, 25.7.2000, p. 54.

⁽¹⁾ OJ L 8, 12.1.2001, p. 1.

- (28) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

- (1) In Part I, Title IV, Chapter 2, Articles 66 to 97 are replaced by the following:

Section 1

Generalised system of preferences

Sub-section 1

General provisions

Article 66

This section lays down the rules concerning the definition of the concept of “originating products”, the procedures and the methods of administrative cooperation related thereto, for the purposes of the application of the scheme of generalised tariff preferences (GSP) granted by the European Union by Regulation (EC) No 732/2008 (*) to developing countries (“the scheme”).

(*) OJ L 211, 6.8.2008, p. 1.

Article 67

1. For the purposes of this Section and Section 1A of this Chapter the following definitions shall apply:

- (a) “beneficiary country” means a country or territory listed in Regulation (EC) No 732/2008; the term “beneficiary country” shall also cover and cannot exceed the limits of the territorial sea of that country or territory within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982);
- (b) “manufacture” means any kind of working or processing including assembly;
- (c) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (d) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;

- (e) “goods” means both materials and products;

- (f) “bilateral cumulation” means a system that allows products which according to this Regulation originate in the European Union, to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;

- (g) “cumulation with Norway, Switzerland or Turkey” means a system that allows products which originate in Norway, Switzerland or Turkey to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country and imported into the European Union;

- (h) “regional cumulation” means a system whereby products which according to this Regulation originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there;

- (i) “extended cumulation” means a system, conditional upon the granting by the Commission, on a request lodged by a beneficiary country and whereby certain materials, originating in a country with which the European Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, are considered to be materials originating in the beneficiary country concerned when further processed or incorporated in a product manufactured in that country;

- (j) “fungible materials” means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;

- (k) “regional group” means a group of countries between which regional cumulation applies;

- (l) “customs value” means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);

(m) “value of materials” in the list in Annex 13a means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the beneficiary country. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*;

(n) “ex-works price” means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(o) “maximum content of non-originating materials” means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;

(p) “net weight” means the weight of the goods themselves without packing materials and packing containers of any kind;

(q) “chapters”, “headings” and “sub-headings” mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;

(r) “classified” refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;

(s) “consignment” means products which are either:

- sent simultaneously from one exporter to one consignee; or
- covered by a single transport document covering their shipment from the exporter to the consignee

or, in the absence of such document, by a single invoice;

(t) “exporter” means a person exporting the goods to the European Union or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;

(u) “registered exporter” means an exporter who is registered with the competent authorities of the beneficiary country concerned for the purpose of making out statements on origin for the purpose of exporting under the scheme;

(v) “statement on origin” means a statement made out by the exporter indicating that the products covered by it comply with the rules of origin of the scheme, for the purpose of allowing either the person declaring the goods for release for free circulation in the European Union to claim the benefit of preferential tariff treatment or the economic operator in a beneficiary country importing materials for further processing in the context of cumulation rules to prove the originating status of such goods.

2. For the purpose of point (n) of paragraph 1, where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” referred to in the first sub-paragraph of point (n) of paragraph 1 may refer to the enterprise that has employed the subcontractor.

Article 68

1. In order to ensure the proper application of the scheme beneficiary countries shall undertake:

(a) to put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in this section, including where appropriate the arrangements necessary for the application of cumulation;

(b) that their competent authorities will cooperate with the Commission and the customs authorities of the Member States.

2. The cooperation referred to in point (b) of paragraph 1 shall consist of:

(a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;

(b) without prejudice to Articles 97g and 97h, verifying the originating status of products and the compliance with the other conditions laid down in this section, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3. The beneficiary countries shall submit to the Commission the undertaking referred to in paragraph 1.

Article 69

1. Beneficiary countries shall notify the Commission of the names and addresses of the authorities situated in their territory which are:

(a) part of the governmental authorities of the country concerned, or act under the authority of the government, and empowered to register exporters and to withdraw them from the record of registered exporters;

(b) part of the governmental authorities of the country concerned and empowered to support the Commission and the customs authorities of the Member States through the administrative co-operation as provided for in this section.

2. Beneficiary countries shall inform the Commission immediately of any changes to the information notified under paragraph 1.

3. The Commission shall establish an electronic data-base of registered exporters on the basis of the information supplied by the governmental authorities of beneficiary countries and the customs authorities of Member States.

Only the Commission shall have an access to the data-base and the data contained therein. The authorities referred to in the first sub-paragraph shall ensure that data communicated to the Commission are kept up to date, and are complete and accurate.

The data processed in the data-base referred to in the first sub-paragraph shall be disclosed to the public via the internet, with the exception of the confidential information contained in boxes 2 and 3 of the application to become a registered exporter referred to in Article 92.

Personal data processed in the data-base referred to in the first sub-paragraph and by Member States pursuant to this Section shall be transferred or made available to third countries or international organisations only in accordance with Article 9 of Regulation (EC) No 45/2001.

4. This Regulation shall in no way affect the level of protection of individuals with regard to the processing of personal data under the provisions of European Union and national law and, in particular, does not alter either the obligations of Member States relating to their processing of personal data under Directive 95/46/EC or the obligations of the European Union institutions and bodies relating to their processing of personal data under Regulation (EC) No 45/2001 when fulfilling their responsibilities.

Identification and registration data of exporters, constituted by the set of data listed in points 1, 3 (relating to description of activities), 4 and 5 of Annex 13c shall be published by the Commission on the internet only if exporters have freely given prior specific and informed written consent.

Exporters shall be provided with the information laid down in Article 11 of Regulation (EC) No 45/2001.

The rights of persons with regard to their registration data listed in Annex 13c and processed in national systems shall be exercised in accordance with the law of the Member State which stored their personal data implementing Directive 95/46/EC.

The rights of persons with regard to the processing of personal data in the central data-base referred to in paragraph 3 shall be exercised in accordance with Regulation (EC) No 45/2001.

The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competences, shall cooperate actively and ensure coordinated supervision of the database referred to in paragraph 3.

Article 70

1. The Commission will publish in the *Official Journal of the European Union* (C series) the list of beneficiary countries and the date on which they are considered to meet the conditions referred to in Articles 68 and 69. The Commission will update this list when a new beneficiary country fulfils the same conditions.

2. Products originating within the meaning of this section in a beneficiary country shall benefit, on release for free circulation in the European Union, from the scheme only on condition that they were exported on or after the date specified in the list referred to in paragraph 1.

3. The beneficiary country shall be considered to comply with Articles 68 and 69 on the date on which it has submitted the undertaking referred to in Article 68(1) and made the notification referred to in Article 69(1).

Article 71

Failure by the competent authorities of a beneficiary country to comply with Articles 68(1), 69(2), 91, 92, 93 or 97g or systematic failure to comply with Article 97h(2) may, in accordance with Article 16 of Regulation (EC) No 732/2008, entail temporary withdrawal of preferences under the scheme for that country.

Sub-section 2

Definition of the concept of originating products

Article 72

The following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 75;
- (b) products obtained in that country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article 76.

Article 73

1. The conditions set out in this sub-section for acquiring originating status shall be fulfilled in the beneficiary country concerned.

2. If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- (a) the products returned are the same as those which were exported, and
- (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 74

1. The products declared for release for free circulation in the European Union shall be the same products as

exported from the beneficiary country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation. Storage of products or consignments and splitting of consignments may take place where carried out under the responsibility of the exporter or of a subsequent holder of the goods and the products remain under customs supervision in the country(ies) of transit.

2. Compliance with paragraph 1 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

3. Paragraphs 1 and 2 shall apply *mutatis mutandis* when cumulation under Articles 84, 85 or 86 applies.

Article 75

1. The following shall be considered as wholly obtained in a beneficiary country:

- (a) mineral products extracted from its soil or from its seabed;
- (b) plants and vegetable products grown or harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
- (i) products made on board its factory ships exclusively from the products referred to in point (h);
- (j) used articles collected there fit only for the recovery of raw materials;

- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
- (m) goods produced there exclusively from products specified in points (a) to (l).

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

- (a) they are registered in the beneficiary country or in a Member State,
- (b) they sail under the flag of the beneficiary country or of a Member State,
- (c) they meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of the beneficiary country or of Member States, or
 - (ii) they are owned by companies:
 - which have their head office and their main place of business in the beneficiary country or in Member States, and
 - which are at least 50 % owned by the beneficiary country or Member States or public entities or nationals of the beneficiary country or Member States.

3. The conditions of paragraph 2 may each be fulfilled in Member States or in different beneficiary countries insofar as all the beneficiary countries benefit from regional cumulation in accordance with Article 86(1) and (5). In this case, the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.

The first sub-paragraph shall apply only provided that the provisions of Article 86(2)(b) and (c) have been fulfilled.

Article 76

1. Without prejudice to Articles 78 and 79, products which are not wholly obtained in the beneficiary country concerned within the meaning of Article 75 shall be

considered to originate there, provided that the conditions laid down in the list in Annex 13a for the goods concerned are fulfilled.

2. If a product which has acquired originating status in a country in accordance with paragraph 1 is further processed in that country and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 77

1. The determination of whether the requirements of Article 76(1) are met, shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in paragraph 2.

2. In the case referred to in the second sub-paragraph of paragraph 1, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.

3. Exporters having opted for calculations on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

4. The averages referred to in paragraph 2 shall be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

Article 78

1. Without prejudice to paragraph 3, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 76 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(p) a combination of two or more of the operations specified in points (a) to (o);

(q) slaughter of animals.

2. For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

3. All the operations carried out in a beneficiary country on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 79

1. By way of derogation from Article 76 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list, in Annex 13a are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

- (a) 15 % of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;
- (b) 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex 13a, shall apply.

2. Paragraph 1 shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 13a.

3. Paragraphs 1 and 2 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article 75. However, without prejudice to Article 78 and 80(2), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex 13a for that product requires that such materials be wholly obtained.

Article 80

1. The unit of qualification for the application of the provisions of this section shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this section.

3. Where, under General Interpretative rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 81

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 82

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

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 83

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

*Sub-section 3***Cumulation***Article 84*

Bilateral cumulation shall allow products originating in the European Union to be considered as materials originating in a beneficiary country when incorporated into a product manufactured in that country, provided that the working or processing carried out there goes beyond the operations described in Article 78(1).

Article 85

1. In so far as Norway, Switzerland and Turkey grant generalised tariff preferences to products originating in the beneficiary countries and apply a definition of the concept of origin corresponding to that set out in this section, cumulation with Norway, Switzerland or Turkey shall allow products originating in Norway, Switzerland or Turkey to be considered as materials originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article 78(1).

2. Paragraph 1 shall apply on condition that Turkey, Norway and Switzerland grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the European Union.

3. Paragraph 1 shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

4. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the conditions laid down in paragraphs 1 and 2 are fulfilled.

Article 86

1. Regional cumulation shall apply to the following four separate regional groups:

- (a) Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam;
- (b) Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;
- (c) Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;
- (d) Group IV: Argentina, Brazil, Paraguay and Uruguay.

2. Regional cumulation between countries within the same group shall apply only where the following conditions are fulfilled:

- (a) for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in this Section apply.

Where the qualifying operation laid down in Part II of Annex 13a is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the European Union;

- (b) the countries of the regional group have undertaken:

- (i) to comply or ensure compliance with this Section, and

- (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and between themselves;

- (c) the undertakings referred to in point (b) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

Where countries in a regional group have already before 1 January 2011 complied with points (b) and (c) of the first sub-paragraph, a new undertaking shall not be required.

3. The materials listed in Annex 13b shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

- (a) the tariff preference applicable in the European Union is not the same for all the countries involved in the cumulation; and
- (b) the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the European Union.

4. Regional cumulation between countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary

country where the materials are further processed or incorporated goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.

Where the condition laid down in the first sub-paragraph is not fulfilled, the products shall have as country of origin the country of the regional group which accounts for the highest share of the customs value of the materials used originating in other countries of the regional group.

Where the country of origin is determined pursuant to the second sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the European Union, or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

5. At the request of the authorities of a Group I or Group III beneficiary country, regional cumulation between countries of those groups may be granted by the Commission, provided that the Commission is satisfied that each of the following conditions is met:

- (a) the conditions laid down in paragraph 2(a) are met, and

- (b) the countries to be involved in such regional cumulation have undertaken and jointly notified to the Commission their undertaking:

- (i) to comply or ensure compliance with this Section, and

- (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and between themselves.

The request referred to in the first sub-paragraph shall be supported with evidence that the conditions laid down in that sub-paragraph are met. It shall be addressed to the Commission. The Commission will decide on the request taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated.

6. Where products manufactured in a beneficiary country of Group I or Group III using materials originating in a country belonging to the other group are to be exported to the European Union, the origin of those products shall be determined as follows:

(a) materials originating in a country of one regional group shall be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.

(b) where the condition laid down in point (a) is not fulfilled, the products shall have as country of origin the country participating in the cumulation which accounts for the highest share of the customs value of the materials used originating in other countries participating in the cumulation.

Where the country of origin is determined pursuant to point (b) of the first sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the European Union or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

7. At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the European Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Commission, provided that each of the following conditions is met:

(a) the countries involved in the cumulation have undertaken to comply or ensure compliance with this Section and to provide the administrative co-operation necessary to ensure the correct implementation of this Section both with regard to the European Union and also between themselves.

(b) the undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

The request referred to in the first sub-paragraph shall contain a list of the materials concerned by the cumulation and shall be supported with evidence that the conditions laid down in points (a) and (b) of the first sub-paragraph are met. It shall be addressed to the Commission. Where the materials concerned change, another request shall be submitted.

Materials falling within Chapters 1 to 24 of the Harmonized System shall be excluded from extended cumulation.

8. In cases of extended cumulation referred to in paragraph 7, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be exported to the European Union shall be determined in accordance with the rules of origin laid down in this Section.

In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in a country with which the European Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the European Union have undergone sufficient working or processing, provided that the working or processing carried out in the beneficiary country concerned goes beyond the operations described in Article 78(1).

9. The Commission will publish in the *Official Journal of the European Union* (C series) the following:

(a) the date on which the cumulation between countries of Group I and Group III provided for in paragraph 5 takes effect, the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.

(b) the date on which the extended cumulation takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

Article 87

Where bilateral cumulation or cumulation with Norway, Switzerland or Turkey is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the first and the second sub-paragraphs of Article 86 (4).

Article 88

1. Sub-sections 1 and 2 shall apply *mutatis mutandis* to:

(a) exports from the European Union to a beneficiary country for the purposes of bilateral cumulation;

(b) exports from one beneficiary country to another for the purposes of regional cumulation as provided for in Article 86(1) and (5), without prejudice to the second sub-paragraph of Article 86(2) (a).

2. If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators, authorise the management of materials in the European Union using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

3. The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 2 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 2 it can be ensured that, at any time, the number of products obtained which could be considered as "originating in the European Union" is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the European Union.

4. The beneficiary of the method referred to in paragraph 2 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the European Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

5. The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 2.

They may withdraw the authorisation in the following cases:

- (a) the beneficiary makes improper use of the authorisation in any manner whatsoever, or
- (b) the beneficiary fails to fulfil any of the other conditions laid down in this section or section 1A.

Sub-section 4

Derogations

Article 89

1. Upon Commission's initiative or in response to a request from a beneficiary country, a beneficiary country

may be granted a temporary derogation from the provisions of this section where:

- (a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in Article 72 where it could do so previously; or
- (b) it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in Article 72.

2. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country to achieve compliance with the rules.

3. A request for a derogation shall be made in writing to the Commission. It shall state the reasons, as indicated in paragraph 1, why a derogation is required and shall contain appropriate supporting documents.

4. When a derogation is granted, the beneficiary country concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.

Sub-section 5

Procedures at export in the beneficiary country

Article 90

The scheme shall apply in the following cases:

- (a) in cases of goods satisfying the requirements of this section exported by a registered exporter within the meaning of Article 92;
- (b) in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products consigned does not exceed EUR 6 000.

Article 91

1. The competent authorities of the beneficiary country shall establish and keep up to date at all times an electronic record of registered exporters located in that country. The record shall be immediately updated where an exporter is withdrawn from the register in accordance with Article 93(2).

2. The record shall contain the following information:

- (a) name and full address of the place where Registered Exporter is established/resides, including the identifier of the country or territory (ISO alpha 2 country code);
- (b) number of Registered Exporter;
- (c) products intended to be exported under the scheme (indicative list of Harmonized System chapters or headings as considered appropriate by the applicant);
- (d) dates as from and until when the exporter is/was registered;
- (e) the reason for withdrawal (registered exporter's request /withdrawal by competent authorities). This data shall only be available to competent authorities.

3. The competent authorities of the beneficiary countries shall notify the Commission of the national numbering system used for designating registered exporters. The number shall begin with ISO alpha 2 country code.

Article 92

To be registered, exporters shall lodge an application with the competent authorities of the beneficiary country referred to in Article 69(1)(a), using the form a model of which is set out in Annex 13c. By the completion of the form exporters give consent to the storage of the information provided in the database of the Commission and to the publication of non-confidential data on the internet.

The application shall be accepted by the competent authorities only if it is complete.

Article 93

1. Registered exporters who no longer meet the conditions for exporting any goods under the scheme, or no longer intend to export such goods, shall inform the competent authorities in the beneficiary country who shall immediately remove them from the record of registered exporters kept in that beneficiary country.

2. Without prejudice to the system of penalties and sanctions applicable in the beneficiary country, where registered exporters intentionally or negligently draw up, or cause to be drawn up, a statement on origin or any supporting document which contains incorrect information which leads to irregularly or fraudulently

obtaining the benefit of preferential tariff treatment, the beneficiary country's competent authorities shall withdraw the exporter from the record of registered exporters kept by the beneficiary country concerned.

3. Without prejudice to the possible impact of irregularities found on pending verifications, withdrawal from the record of registered exporters shall take effect for the future, i.e. in respect of statements made out after the date of withdrawal.

4. Exporters who have been removed from the record of registered exporters by the competent authorities in accordance with paragraph 2 may only be re-introduced into the record of registered exporters once they have proved to the competent authorities in the beneficiary country that they remedied the situation which led to their withdrawal.

Article 94

1. Exporters, registered or not, shall comply with the following obligations:

- (a) they shall maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;
- (b) they shall keep available all evidence relating to the material used in the manufacture;
- (c) they shall keep all customs documentation relating to the material used in the manufacture;
- (d) they shall keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of:
 - (i) the statements on origin they made out; and
 - (ii) their originating and non-originating materials, production and stock accounts.

The records referred to in point (d) of the first subparagraph may be electronic but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

2. The obligations provided for in paragraph 1 shall also apply to suppliers who provide exporters with suppliers' declarations certifying the originating status of the goods they supply.

Article 95

1. A statement on origin shall be made out by the exporter when the products to which it relates are exported, if the goods concerned can be considered as originating in the beneficiary country concerned or another beneficiary country in accordance with the second sub-paragraph of Article 86(4) or with point (b) of the first sub-paragraph of Article 86(6).

2. By derogation from paragraph 1, a statement on origin may exceptionally be made out after exportation (retrospective statement) on condition that it is presented in the Member State of declaration for release for free circulation no longer than two years after the export.

3. The statement on origin shall be provided by the exporter to its customer in the European Union and shall contain the particulars specified in Annex 13d. A statement on origin shall be made out in either English or French.

It may be made out on any commercial document allowing to identify the exporter concerned and the goods involved.

4. When cumulation under Articles 84, 86(1), or 86(5) and (6) applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the statement on origin provided by its supplier. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication "EU cumulation", "regional cumulation" or "Cumul UE", "cumul regional".

5. When cumulation under Article 85 applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication "Norway cumulation", "Switzerland cumulation", "Turkey cumulation" or "Cumul Norvège", "Cumul Suisse", "Cumul Turquie".

6. When extended cumulation under Article 86(7) and (8) applies, the exporter of a product in the manufacture of which materials originating in a party with which

extended cumulation is permitted are used shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the relevant free-trade agreement between the European Union and the party concerned.

In this case, the statement on origin made out by the exporter shall contain the indication "extended cumulation with country x" or "cumul étendu avec le pays x".

Article 96

1. A statement on origin shall be made out for each consignment.

2. A statement on origin shall be valid for twelve months from the date of its making out by the exporter.

3. A single statement on origin may cover several consignments if the goods meet the following conditions:

(a) they are dismantled or non assembled products within the meaning of General Interpretative rule 2(a) of the Harmonized System,

(b) they are falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System, and

(c) they are intended to be imported by instalments.

*Sub-section 6***Procedures at release for free circulation in the European Union***Article 97*

1. The customs declaration for release for free circulation shall make reference to the statement on origin. The statement on origin shall be kept at the disposal of the customs authorities, which may request its submission for the verification of the declaration. Those authorities may also require a translation of the statement into the official language, or one of the official languages, of the Member State concerned.

2. Where the application of the scheme is requested by the declarant, without a statement on origin being in its possession at the time of the acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being incomplete within the meaning of Article 253(1) and treated accordingly.

3. Before declaring goods for release for free circulation, the declarant shall take due care that the goods comply with the rules in this section by, in particular, checking:

- (i) in the data-base referred to in Article 69(3) that the exporter is registered to make statements on origin, except where the total value of the originating products consigned does not exceed EUR 6 000, and
- (ii) that the statement on origin is made out in accordance with Annex 13d.

Article 97a

1. The following products shall be exempted from the obligation to make out and produce a statement on origin:

- (a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;
- (b) products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.

2. The products referred to in paragraph 1 shall meet the following conditions:

- (a) they are not imported by way of trade;
- (b) they have been declared as meeting the conditions for benefiting from the scheme;
- (c) there is no doubt as to the veracity of the declaration referred to in point (b).

3. For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:

- (a) the imports are occasional;
- (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
- (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

Article 97b

1. The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs

authorities for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the statement on origin null and void if it is duly established that that document does correspond to the products concerned.

2. Obvious formal errors such as typing errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

3. Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 96 may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

Article 97c

1. The procedure referred to in Article 96(3) shall apply for a period determined by the customs authorities of the Member States.

2. The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the dismantled or non-assembled products for which the statement on origin has been made out.

Article 97d

1. Where products have not yet been released for free circulation, a statement on origin may be replaced by one or more replacement statements on origin, made out by the holder of the goods, for the purpose of sending all or some of the products elsewhere within the customs territory of the Community or, where applicable, to Norway, Switzerland or Turkey. For being entitled to make out replacement statements on origin, holders of the goods need not be registered exporters themselves.

2. Where a statement on origin is replaced, the original statement on origin shall indicate the following:

- (a) the particulars of the replacement statement(s) on origin;

(b) the names and addresses of the consignor;

(c) the consignee(s) in the European Union.

The original statement on origin shall be marked as "Replaced" or "Remplacée", as the case may be.

3. On the replacement statement on origin the following shall be indicated:

(a) all particulars of the re-consigned products;

(b) the date on which the original statement on origin was made out;

(c) all the necessary mentions as specified under Annex 13d;

(d) the name and address of the consignor of the products in the European Union;

(e) the name and address of the consignee in the European Union, Norway, Switzerland or Turkey;

(f) the date and place of the replacement.

The person making out the replacement statement on origin may attach a copy of the initial statement on origin to the replacement statement on origin.

4. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to statements replacing statements on origin that are themselves replacement statements on origin. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to replacement statements made out by consignors of the products in Norway, Switzerland or Turkey.

5. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with the provisions of Article 89 the replacement provided for in this Article shall apply only when such products are intended for the European Union. Where the product concerned has acquired originating status through regional cumulation, a replacement statement on origin may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the European Union.

6. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to statements replacing statements on origin further to the splitting of a consignment carried out in accordance with Article 74.

Article 97e

1. The customs authorities may, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any available evidence for the purpose of verifying the accuracy of the indication on origin of the declaration or the compliance with the conditions under Article 74.

2. The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 97h where:

(a) the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article 73 or Article 74,

(b) the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.

3. While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

Article 97f

1. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, without being obliged to request any additional evidence or send a request for verification to the beneficiary country where:

(a) the goods are not the same as those mentioned in the statement on origin;

(b) the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;

(c) without prejudice to point (b) of Article 90 and to Article 97d(1), the statement on origin in possession of the declarant has not been made out by an exporter registered in the beneficiary country;

(d) the statement on origin is not made out in accordance with Annex 13d;

(e) the conditions of Article 74 are not met.

2. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, following a request for verification within the meaning of Article 97h addressed to the competent authorities of the beneficiary country, where the customs authorities of the Member State of importation:

(a) have received a reply according to which the exporter was not entitled to make out the statement on origin;

(b) have received a reply according to which the products concerned are not originating in a beneficiary country or the conditions of Article 73 were not met;

(c) had reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the declarant regarding the true origin of the products in question when they made the request for verification, and

(i) have received no reply within the time period permitted in accordance with Article 97h; or

(ii) have received a reply not providing adequate answers to the questions raised in the request.

Sub-section 7

Control of origin

Article 97g

1. For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out:

(a) verifications of the originating status of products at the request of the customs authorities of the Member States,

(b) regular controls on exporters on their own initiative.

To the extent that Norway, Switzerland and Turkey have concluded an agreement with the European Union stating that they shall provide each other with the necessary support in matters of administrative cooperation, the first sub-paragraph shall apply *mutatis mutandis* to requests sent to the authorities of Norway, Switzerland and Turkey for the verification of replacement statements

on origin made out on their territory, with a view to requesting these authorities to further liaise with the competent authorities in the beneficiary country.

Extended cumulation shall only be permitted under Article 86(7) and (8), if a country with which the European Union has a free-trade agreement in force has agreed to provide the beneficiary country with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

2. The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out.

3. The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying him, including at the premises, or any other check considered appropriate.

Article 97h

1. Subsequent verifications of statements on origin shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of this section.

Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall, where appropriate, indicate on its request the reasons why it has reasonable doubts on the validity of the statement on origin or the originating status of the products.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The requesting Member State shall set a 6-month initial deadline to communicate the results of the verification, starting from the date of the verification request, with the exception of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement statements on origin made out in their territories on the basis of a statement on origin made out in a beneficiary country, for which this deadline shall be extended to eight months.

2. If in cases of reasonable doubt there is no reply within the period specified in paragraph 1 or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than 6 months.

Sub-section 8

Other provisions

Article 97i

1. Sub-sections 5, 6 and 7 shall apply *mutatis mutandis* to:

- (a) exports from the European Union to a beneficiary country for the purpose of bilateral cumulation;
- (b) exports from one beneficiary country to another for the purpose of regional cumulation as provided for in Article 86(1) and (5).

2. European Union exporters shall be considered by the customs authority of a Member State at the exporter's request as a registered exporter for the purposes of the scheme where the exporter fulfils the following conditions:

- (a) the exporter has an EORI number in accordance with Articles 4k to 4t;
- (b) the exporter has the status of "approved exporter" under a preferential arrangement;
- (c) the exporter provides in its request addressed to the customs authority of the Member State the following data set out in the form a model of which appears at Annex 13c:
 - (i) the details set out in boxes 1 and 4;
 - (ii) the undertaking set out in box 5.

Article 97j

1. Sub-sections 1, 2 and 3 shall apply *mutatis mutandis* in determining whether products may be regarded as originating in a beneficiary country when exported to Ceuta or Melilla or as originating in Ceuta and Melilla when exported to a beneficiary country for the purposes of bilateral cumulation.

2. Sub-sections 5, 6 and 7 shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

3. The Spanish customs authorities shall be responsible for the application of sub-sections 1, 2, 3, 5, 6 and 7 in Ceuta and Melilla.

4. For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.'

(2) In Part I, Title IV, Chapter 2, the following Section 1A is inserted:

'Section 1A

Procedures and methods of administrative co-operation applicable until the application of the registered exporter system

Sub-section 1

General principles

Article 97k

1. Every beneficiary country shall comply or ensure compliance with:

- (a) the rules on the origin of the products being exported, laid down in Section 1;
- (b) the rules for completion and issue of certificates of origin Form A, a specimen of which is set out in Annex 17;
- (c) the provisions for the use of invoice declarations, a specimen of which is set out in Annex 18;
- (d) the provisions concerning methods of administrative cooperation referred to in Article 97s;
- (e) the provisions concerning granting of derogations referred to in Article 89.

2. The competent authorities of the beneficiary countries shall cooperate with the Commission or the Member States by, in particular:

- (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;
- (b) without prejudice to Articles 97s and 97t, verifying the originating status of products and the compliance with the other conditions laid down in this section, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3. Where, in a beneficiary country, a competent authority for issuing certificates of origin Form A is designated, documentary proofs of origin are verified, and certificates of origin Form A for exports to the European Union are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.

4. When a country or territory is admitted or re-admitted as a beneficiary country in respect of products referred to in Regulation (EC) No 732/2008, goods originating in that country or territory shall benefit from the generalised system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 97s.

5. A proof of origin shall be valid for 10 months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

Sub-section 2

Procedures at export in the beneficiary country

Article 97l

1. Certificates of origin Form A, a model of which is set out in Annex 17, shall be issued on written application from the exporter or its authorised representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

2. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

However, a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

3. The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement "Issued retrospectively" or "Délivré à posteriori".

4. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word "Duplicate" or "Duplicata", together with the date of issue and the serial number of the original certificate. The duplicate takes effect from the date of the original.

5. For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities shall be entitled to call for any documentary evidence or to carry out any check which they consider appropriate.

6. Completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention "European Union" or the name of one of the Member States. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

Article 97m

1. The invoice declaration may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and provided that the administrative cooperation referred to in Article 97k (2) applies to this procedure.

2. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned.

3. An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 18. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.

4. The use of an invoice declaration shall be subject to the following conditions:

- (a) one invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to that verification in the invoice declaration.

5. When cumulation under Articles 84, 85 or 86 applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the following:

- in the case of bilateral cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of sub-section 5,
- in the case of cumulation with Norway, Switzerland or Turkey, on the proof of origin provided by the exporter's supplier and issued in accordance with the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be,

- in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, a model of which appears at Annex 17 or, as the case may be, an invoice declaration, the text of which appears in Annex 18,

- in the case of extended cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of the relevant free-trade agreement between the European Union and the country concerned.

In the cases referred to in the first, second, third and fourth indent of the first sub-paragraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul régional", "cumul étendu avec le pays x".

*Sub-section 3***Procedures at release for free circulation in the European Union***Article 97n*

1. Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures concerning the customs declaration.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 97k (5) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been presented to customs before the said final date.

Article 97o

1. Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, dismantled or non-assembled products within the meaning of General rule 2(a) for the interpretation of the Harmonized System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

2. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Member State(s);
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office of the same Member State.

This procedure shall be applicable for a period determined by the competent customs authorities.

Article 97p

1. When originating products are placed under the control of a customs office of a single Member State, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the European Union or, where applicable, to Norway, Switzerland or Turkey.

2. Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words "Replacement certificate" or "Certificat de remplacement", as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice shall be given in box 10.

4. The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

5. The customs office which is requested to perform the operation referred to in paragraph 1 shall note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article 89, the procedure laid down in this Article shall apply only when such products are intended for the European Union. Where the product concerned has acquired originating status through regional cumulation, a replacement certificate may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the European Union.

Article 97q

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 66 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that:

(a) such products:

- i) are not imported by way of trade;
- ii) have been declared as meeting the conditions required for benefiting from the scheme;

(b) there is no doubt as to the veracity of the declaration referred to in point (a)(ii).

2. Imports shall not be considered as imports by way of trade if all the following conditions are met:

- (a) the imports are occasional;

(b) the imports consist solely of products for the personal use of the recipients or travellers or their families;

(c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. The total value of the products referred to in paragraph 2 shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 97r

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

2. Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Sub-section 4

Methods of administrative cooperation

Article 97s

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

The Commission will forward this information to the customs authorities of the Member States. When this information is communicated within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps.

Beneficiary countries which have already provided the information required under the first sub-paragraph shall

not be obliged to provide it again, unless there has been a change.

2. For the purpose of Article 97k (4) the Commission will publish, in the *Official Journal of the European Union* ("C" series), the date on which a country or territory admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EC) No 732/2008 met the obligations set out in paragraph 1.

3. The Commission will send to the beneficiary countries specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1 upon request of the competent authorities of the beneficiary countries.

Article 97t

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.

2. When they make a request for subsequent verification, the customs authorities of the Member States shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities of the Member States decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities of the Member States within a maximum of six months or, in the case of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement proofs of origin made out in their territories on the basis of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of eight months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country.

4. In the case of certificates of origin Form A issued following bilateral cumulation, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).

5. If, in cases of reasonable doubt, there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months from the date on which the second communication was sent, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

6. Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of the Member States, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in the inquiries.

7. For the purposes of the subsequent verification of certificates of origin Form A, the exporters shall keep all appropriate documents proving the originating status of the products concerned and the competent governmental authorities of the exporting beneficiary country shall keep copies of the certificates, as well as any export documents referring to them. These documents shall be kept for at least three years from the end of the year in which the certificate of origin Form A was issued.

Article 97u

1. Articles 97s and 97t shall also apply between the countries of the same regional group for the purposes of provision of information to the Commission or to the customs authorities of the Member States and of the subsequent verification of certificates of origin Form A or invoice declarations issued in accordance with the rules on regional cumulation of origin.

2. For the purpose of Articles 85, 97m and 97p, the agreement concluded between the European Union, Norway, Switzerland and Turkey shall include inter alia

an undertaking to provide each other with the necessary support in matters of administrative cooperation.

For the purpose of Articles 86(7) and (8) and 97k, the country with which the European Union has concluded a free-trade agreement in force and which has agreed to be involved in extended cumulation with a beneficiary country shall also agree to provide the latter with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

Sub-section 5

Procedures for the purpose of bilateral cumulation

Article 97v

1. Evidence of the originating status of European Union products shall be furnished by either:

- (a) the production of a movement certificate EUR.1, a specimen of which is set out in Annex 21; or
- (b) the production of an invoice declaration, the text of which is set out in Annex 18. An invoice declaration may be made out by any exporter for consignments containing originating products whose total value does not exceed EUR 6 000 or by an approved European Union exporter.

2. The exporter or its authorised representative shall enter "GSP beneficiary countries" and "EU", or "Pays bénéficiaires du SPG" and "UE", in box 2 of the movement certificate EUR.1.

3. The provisions of this Section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

4. The customs authorities of the Member States may authorise any exporter, hereinafter referred to as an "approved exporter", who makes frequent shipments of products originating in the European Union within the framework of bilateral cumulation to make out invoice declarations, irrespective of the value of the products concerned, where that exporter offers, to the satisfaction of the customs authorities, all guarantees necessary to verify:

- (a) the originating status of the products, and
- (b) the fulfilment of other requirements applicable in that Member State.

5. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

6. The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time.

They shall withdraw the authorisation in each of the following cases:

- (a) the approved exporter no longer offers the guarantees referred to in paragraph 4;
- (b) the approved exporter does not fulfil the conditions referred to in paragraph 5;
- (c) the approved exporter otherwise makes improper use of the authorisation.

7. An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it in manuscript.

Sub-section 6

Ceuta and Melilla

Article 97w

The provisions of this Section concerning the issue, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta and Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

Ceuta and Melilla shall be regarded as a single territory.

The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.'

- (3) In Part I, Title IV, Chapter 2, Section 2, the following Article 97x is inserted before sub-section 1:

'Article 97x

1. For the purposes of this Section the following definitions shall apply:

- (a) "manufacture" means any kind of working or processing including assembly;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- (f) "ex-works price" in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

- (g) "value of materials" in the list in Annex 15 means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the European Union or in the beneficiary country within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) "chapters", "headings" and "sub-headings" mean the chapters, the headings and "sub-headings" (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System;
- (i) "classified" refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;

(j) “consignment” means products which are either:

- sent simultaneously from one exporter to one consignee, or
- covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.

2. For the purpose of paragraph 1(f), where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” referred to in the first paragraph of paragraph 1(f) may refer to the enterprise that has employed the subcontractor.’.

(4) In Article 99 the following point (d)a is inserted:

‘(d)a products from slaughtered animals born and raised there;’.

(5) Article 101(1) is amended as follows:

(a) point (g) is replaced by the following:

‘(g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;’.

(b) point (m) is replaced by the following:

‘(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;’.

(c) the following point (m)a is inserted:

‘(m)a simple addition of water or dilution or dehydration or denaturation of products;’.

(6) Annex 13a set out in Annex I to this Regulation is inserted.

(7) Annex 13b set out in Annex II to this Regulation is inserted.

(8) Annex 13c set out in Annex III to this Regulation is inserted.

(9) Annex 13d set out in Annex IV to this Regulation is inserted.

(10) In Annex 14, in Notes 1 and 3.1 the phrase ‘Articles 69 and 100’ is replaced by ‘Article 100’.

(11) Annex 17 is amended in accordance with Annex V to this Regulation.

(12) Annex 18 is replaced by the text set out in Annex VI to this Regulation.

Article 2

Beneficiary countries shall submit to the Commission the undertaking in accordance with Article 68(3) of Regulation (EC) No 2454/93, as amended by this Regulation, and information required by Article 69 of that Regulation, at least three months before the actual application in their territories of the registered exporter system.

On 1 July 2016 and 1 July 2019 at the latest the Commission will examine the state of preparation of beneficiary countries for the application of the registered exporter system. The Commission will propose any necessary adjustments.

Article 3

1. This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

2. It shall apply from 1 January 2011.

3. Subject to paragraph 4 of this Article, point (1), insofar as it relates to Articles 68 to 71, 90 to 97i and 97j (2), point (8) and point (9) of Article 1 shall apply from 1 January 2017.

4. Beneficiary countries which are not in a position to implement the registered exporter system on the date specified in paragraph 3 and which make a written request to the Commission before 1 July 2016 or in relation to which in accordance with the second paragraph of Article 2 the Commission has proposed adjustments, may continue to apply the provisions set out in Title IV Chapter 2 Section 1A and Annexes 17 and 18 of Regulation (EC) No 2454/93, as amended by this Regulation, until 1 January 2020.

5. Point (2) of Article 1 shall apply until the date specified in paragraph 3 or, for the beneficiary countries referred to in paragraph 4, until the date specified in paragraph 4.

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

Done at Brussels, 18 November 2010.

For the Commission
The President

ANNEX I

'ANNEX 13a

(referred to in Article 76(1))

INTRODUCTORY NOTES AND LIST OF WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

PART I

INTRODUCTORY NOTES**Note 1 — General introduction**

- 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). The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in Regulation (EC) No 732/2008 (for the period from 1 January 2009 to 31 December 2011).
- 1.2. This Annex lays down the conditions pursuant to Article 76 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:
 - (a) through working or processing a maximum content of non-originating materials is not exceeded;
 - (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading 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 — The structure of the list

- 2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, 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 heading as described in column 2.
- 2.2. Where several Harmonized System headings or sub-headings 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 Harmonized System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent 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. In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries (i.e. both those benefiting from the "Special arrangement for least developed countries" (LDCs) of GSP (also known as Everything But Arms or EBA), and those benefiting from the GSP general arrangement or the Special incentive arrangement for sustainable development and good governance, also known as "GSP Plus". However, for some products a less stringent rule 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.

The countries benefiting from the special arrangement for the least developed countries are listed in Regulation (EC) No 732/2008.

Note 3 — Examples of how to apply the rules

- 3.1. Article 76(2), 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 the European Union.
- 3.2. Pursuant to Article 78, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first sub-paragraph, 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 heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition.

Note 4 — General provisions concerning certain agricultural goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.
- 4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 — Terminology used in respect of certain textile products

- 5.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 — Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

- 6.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the tolerance is 20 % in respect of this yarn.
- 6.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the tolerance is 30 % in respect of this strip.

Note 7 — Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

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 Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

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

Note 8 — Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1. For the purposes of headings ex 2707 and 2713, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

⁽¹⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

8.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- (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 heading ex 2712 only, de-oiling by fractional crystallisation.

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

⁽¹⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

PART II

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	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <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	<p>Manufacture from materials of any heading, except that of the product, in which</p> <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	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <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 or 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:	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <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	<p>Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which:</p> <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 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 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⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

(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) ⁽³⁾</p> <p>or</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) ⁽³⁾</p> <p>or</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) ⁽³⁾</p> <p>or</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) ⁽²⁾</p> <p>or</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>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 2811	Sulphur trioxide	<p>(a) LDCs</p> <p>Manufacture from sulphur dioxide</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 sulphur dioxide</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 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>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, 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>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>
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>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 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>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>
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>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 2915 and 2916 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 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>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>

(1)	(2)	(3)	
	<p>– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<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" (*) 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	<p>(a) LDCs</p> <p>Refining of crude tall oil</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>Refining of crude tall oil</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 3805	Spirits of sulphate turpentine, purified	<p>(a) LDCs</p> <p>Purification by distillation or refining of raw spirits of sulphate turpentine</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>Purification by distillation or refining of raw spirits of sulphate turpentine</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 3806	Ester gums	<p>(a) LDCs</p> <p>Manufacture from resin acids</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 resin acids</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 3807	Wood pitch (wood tar pitch)	<p>(a) LDCs</p> <p>Distillation of wood tar</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>Distillation of wood tar</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>
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	<p>(a) LDCs</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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</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, including other materials of heading 3823</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)	
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	<p>– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p>	<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>
	<p>– Polyester</p>	<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>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 a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</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 3921	Foils 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>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 highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾</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 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that 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>	
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>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>	
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, <i>or</i> 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 <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 43	Furskins and artificial fur; manufactures 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
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 <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 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 garnetted 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 ⁽⁷⁾

(1)	(2)	(3)	
5007	Woven fabrics of silk or of silk waste:	<p>(a) LDCs</p> <p>Weaving ⁽⁷⁾</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 ⁽⁷⁾</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 ⁽⁷⁾	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(a) LDCs</p> <p>Weaving ⁽⁷⁾</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 ⁽⁷⁾</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>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, 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>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, 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>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, 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>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, 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 (7)	
5407 and 5408	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving (7)</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 (7)</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 (7)	
5512 to 5516	Woven fabrics of man-made staple fibres:	<p>(a) LDCs</p> <p>Weaving (7)</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 (7)</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 or Flocking accompanied by dyeing or printing (7)	
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 or Fabric formation alone in the case of felt made from natural fibres (7)	
	– Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres (7)	
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 (7)	
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 (7)	
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 or Spinning accompanied with flocking or Flocking accompanied by dyeing (7)	

(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 ⁽⁷⁾</p> <p>However:</p> <p>— polypropylene filament of heading 5402,</p> <p>— polypropylene fibres of heading 5503 or 5506, or</p> <p>— polypropylene filament tow of heading 5501,</p> <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 ⁽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, 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 ⁽⁷⁾</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 or 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 or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), 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 or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), 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	Rubberised textile fabrics, other than those of heading 5902:	
	– Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting ⁽⁷⁾
	– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	– Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	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:	
	– Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric
	– Other	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	– 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-cyclohexanediethanol 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	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) ⁽⁷⁾ ⁽⁹⁾
	– Other	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) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽⁷⁾	
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) or 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⁾
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) 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⁾
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) 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) ⁽⁹⁾

(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 or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
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 or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or 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 or 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 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	– 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 or 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 <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
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:	<p>Manufacture from materials of any heading, except that 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>	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8503</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 and of heading 8503</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>
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	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that 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.</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>
8519	Sound recording and sound reproducing apparatus	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8522</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 and of heading 8522</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>
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8522</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 and of heading 8522</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>
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	<p>(a) LDCs</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 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)	(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>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 and of heading 8529</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>
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>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 and of heading 8529</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>
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>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 and of heading 8529</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>
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>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 and of heading 8529</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>
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>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 and of heading 8538</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)	
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 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 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 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 or 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 II

‘ANNEX 13b

(referred to in Article 86(3))

Materials excluded from regional cumulation ⁽¹⁾ ⁽²⁾

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group IV ⁽¹⁾: Argentina, Brazil, Paraguay, Uruguay
Harmonized System or Combined Nomenclature code	Description of materials			
0207	Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen	X		
ex 0210	Meat and edible meat offal of poultry, salted, in brine, dried or smoked	X		
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates			X
ex 0407	Eggs in shell of poultry, other than for hatching		X	
ex 0408	Eggs, not in shell and egg yolks, other than unfit for human consumption		X	
0709 51 ex 0710 80 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried	X	X	X
0714 20	Sweet potatoes			X
0811 10 0811 20	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries			X
1006	Rice	X	X	
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X	
1108 20	Inulin			X
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates			X
1701 and 1702	Cane or beet sugars and chemically pure sucrose, and other sugars, artificial honey and caramel	X	X	

⁽¹⁾ Materials for which a “X” is indicated.⁽²⁾ Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group IV ⁽¹⁾ : Argentina, Brazil, Paraguay, Uruguay
Harmonized System or Combined Nomenclature code	Description of materials			
ex 1704 90	Sugar confectionery, not containing cocoa, other than chewing gum	X	X	
ex 1806 10	Cocoa powder, containing 65 % or more by weight of sucrose/isoglucose	X	X	
1806 20	Chocolate and food preparations containing cocoa other than cocoa powder	X	X	
ex 1901 90	Other food preparations containing less than 40 % by weight of cocoa, other than malt extract, containing less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.	X	X	
ex 1902 20	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates or containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
2003 10	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	X	X	X
ex 2007 10	Homogenised jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, containing more than 13 % by weight of sugar			X
2007 99	Non homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, other than of citrus fruit			X
2008 20 2008 30 2008 40 2008 50 2008 60 2008 70 2008 80 2008 92 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved			X
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			X
ex 2101 12	Preparations with a basis of coffee	X	X	

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group IV ⁽¹⁾: Argentina, Brazil, Paraguay, Uruguay
Harmonized System or Combined Nomenclature code	Description of materials			
ex 2101 20	Preparations with a basis of tea or maté	X	X	
ex 2106 90	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.	X	X	
2204 30	Grape must other than grape must with fermentation prevented or arrested by the addition of alcohol			X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			X
2206	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher		X	X
ex 2208 90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages		X	X
ex 3302 10	Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch	X	X	
3302 10 29	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0,5 %, containing, by weight, more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	X	X	X

⁽¹⁾ Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay.

ANNEX III

'ANNEX 13c

(referred to in Article 92)

APPLICATION TO BECOME A REGISTERED EXPORTER

1. Exporter's name, full address and country (<i>Non Confidential</i>)
2. Contact details including telephone and fax number as well as e-mail address where available (<i>Confidential</i>)
3. Description of your activities, specifying whether your main activity is producing or trading (<i>Non Confidential</i>) and, where applicable, industrial process (<i>Confidential</i>).
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonized System four-digit headings (or chapters where goods traded fall within more than twenty Harmonized System headings).
<p>5. Undertaking by exporter</p> <p>The undersigned hereby declares that the above details are correct and:</p> <ul style="list-style-type: none"> — certifies not to have had a previous registration withdrawn and, should this be the case, certifies to have remedied the situation which led to such withdrawal, — undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences, — undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the date of making out of the statement on origin, — undertakes to accept any control on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey, — undertakes to request his removal from the record of registered exporters should he no longer meet the conditions for exporting any goods under the scheme or no longer intend to export such goods. <p>.....</p> <p>Place, date and signature of authorised signatory; designation and/or title</p>

6. Prior specific and informed consent of exporter to the publication of his/her personal data on the internet

The undersigned is hereby informed that the information supplied may be stored on a database of the European Commission and that the particulars may be disclosed to the public via the internet, with the exception of the information which is marked in this application as confidential. He accepts the publication and disclosure of this information via the internet. The undersigned may withdraw his consent to the publication of this information via the internet by sending [electronic mail, fax, written correspondence] to the following address:

.....
Place, date and signature of authorised signatory; designation and/or title

7. Box for official use by governmental authority

The applicant is registered under the following number:

Registered Number:

Date of registration

Period of validity from

Signature and stamp'

ANNEX IV

'ANNEX 13d

(referred to in Article 95(3))

STATEMENT ON ORIGIN

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the goods and the date of issue ⁽¹⁾

French version

L'exportateur [Numéro d'exportateur enregistré — excepté lorsque la valeur des produits originaires contenus dans l'envoi est inférieure à EUR 6 000 ⁽²⁾] des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽³⁾ au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est ... ⁽⁴⁾.

English version

The exporter (Number of Registered Exporter — unless the value of the consigned originating products does not exceed EUR 6 000 ⁽²⁾) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... preferential origin ⁽³⁾ according to rules of origin of the Generalized System of Preferences of the European Union and that the origin criterion met is ... ⁽⁴⁾.

⁽¹⁾ Where the statement on origin replaces another statement in accordance with Article 97d, this shall be indicated and the date of issue of the original statement shall also always be mentioned.

⁽²⁾ Where the statement on origin replaces another statement, the subsequent holder of the goods establishing such a statement shall indicate his name and full address followed by the mention (*French version*) "agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire], enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]" (*English version*) "acting on the basis of the statement on origin made out by [name and full address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]".

⁽³⁾ Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol "CM".

⁽⁴⁾ Products wholly obtained: enter the letter "P"; Products sufficiently worked or processed: enter the letter "W" followed by the Harmonized Commodity Description and coding System (Harmonized System) heading at the four-digit level of the exported product (example "W" 9618); where appropriate, the above mention shall be replaced with one of the following indications: "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul regional", "cumul étendu avec le pays x".

ANNEX V

Annex 17 is amended as follows:

1. The title and the introductory notes are replaced by the following text:

'CERTIFICATE OF ORIGIN FORM A

1. Certificates of origin Form A must conform to the specimen shown in this Annex. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the certificates have several copies, only the top copy which is the original shall be printed with a printed green guilloche-pattern background.

3. Each certificate shall bear a serial number, printed or otherwise, by which it can be identified.
4. Certificates bearing older versions of the notes on the back of the form (1996, 2004 and 2005) may also be used until existing stocks are exhausted.'
2. The notes relating to the specimens of the form in two languages and which follow those specimens are replaced respectively by the following:

'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.

(*) 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.

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 directly 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 counties, 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 four-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.

NOTES (2007)**I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):**

Australie (*)	Union Européenne:		
Belarus	Allemagne	France	Pays-Bas
Canada	Autriche	Grèce	Pologne
Etats-Unis d'Amérique (***)	Belgique	Hongrie	Portugal
Fédération de Russie	Bulgarie	Irlande	République tchèque
Japon	Chypre	Italie	Roumanie
Norvège	Danemark	Lettonie	Royaume-Uni
Nouvelle-Zélande (**)	Espagne	Lituanie	Slovaquie
Suisse y compris Liechtenstein (****)	Estonie	Luxembourg	Slovénie
Turquie	Finlande	Malte	Suède

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ces pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- (a) correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- (b) satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites: et
- (c) satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- (a) Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre «P» dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- (b) Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:

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

(**) Un visa officiel n'est pas exigé.

(***) Les États-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

(****) D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

- (1) États Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre «Y» ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre «Z», suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: «Y» 35 % ou «Z» 35 %);
 - (2) Canada: il y a lieu d'inscrire dans la case 8 la lettre «G» pour les produits qui satisfont aux critères d'origine après ouvraison ou transformation dans plusieurs des pays les moins avancés: sinon, inscrire la lettre «F»;
 - (3) Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre «W» suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple «W» 96.18);
 - (4) Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre «Y» dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: «Y» 45 %); pour les produits obtenus dans un pays bénéficiaire de préférences et ouvrés ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettre «Pk» BB dans la case 8;
 - (5) Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.'
-

ANNEX VI

'ANNEX 18

(referred to in Article 97m (3))

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 [autorisation douanière n° ... ⁽¹⁾] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽²⁾ au sens des règles d'origine du Système des préférences tarifaires généralisées de la Communauté européenne et ... ⁽³⁾.

English version

The exporter of the products covered by this document (customs authorization No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ... preferential origin ⁽²⁾ according to rules of origin of the Generalized System of Preferences of the European Community and ... ⁽³⁾.

.....
(place and date) ⁽⁴⁾

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) ⁽⁵⁾

⁽¹⁾ When the invoice declaration is made out by an approved European Union's exporter within the meaning of Article 97v (4), the authorization number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Country of origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

⁽³⁾ Where appropriate, enter one of the following indications: "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul regional", "cumul étendu avec le pays x".

⁽⁴⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁵⁾ See Article 97v (7) (concerns approved European Union's exporters only). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

