

# **Generalized System of Preferences**

## **HANDBOOK ON THE SCHEME OF SWITZERLAND**



**UNITED NATIONS**

# **Generalized System of Preferences**

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(INT/97/A06)

UNCTAD Technical Cooperation Project on Market Access,  
Trade Laws and Preferences

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**HANDBOOK ON THE SCHEME OF  
SWITZERLAND**

# 1. The Generalized System of Preferences (GSP) of Switzerland

## Introduction

The Swiss scheme within the Generalized System of Preferences (GSP) was introduced on March 1<sup>st</sup>, 1972, in compliance with Switzerland's intention to implement Resolution 21 (II) adopted by UNCTAD (United Nations Conference on Trade and Development) II in 1968. It is characterized by the granting of preferential treatment in the form of exemption from duty in most cases and by the wide range of products covered (all industrial products and many of the agricultural goods).

Following the conclusion of the Uruguay Round of GATT, Switzerland undertook a thorough revision of its scheme which had come into force on 1 March 1997. In particular, the preferences for the least developed countries have been extended and the product coverage now includes a large number of agricultural products. In addition, the countries that can benefit under the Swiss scheme have been reconsidered. The system's basic characteristics of simplicity and consistency remain.

The aim of this publication is to provide information on the Swiss GSP to exporters in beneficiary countries in order to assist them in making full use of the benefits available under the Scheme. For further information and additional copies please contact the Service for "Trade and clean technology cooperation", State Secretariat for Economic Affairs, Effingerstrasse 1, CH-3003 Berne, Switzerland (e-mail: [seco@seco.admin.ch](mailto:seco@seco.admin.ch)), or the UNCTAD Technical Cooperation Project on market Access, Trade Laws and Preferences: phone no. +41 22 9074944, fax +41 22 9070044 (email: [gsp@unctad.org](mailto:gsp@unctad.org)).

The information attached, though not legally binding, reflects legislation as of 1 March 1997<sup>1</sup> and of 1 October 1998.<sup>2</sup>

## General Principles of Switzerland's GSP Scheme

The preferential treatment given to exports of developing countries is designed to help increase and diversify their exports.

The Swiss scheme of preferences grants preferential treatment in the form of exemption from duty in most cases for industrial products. It covers a vast range of products and is characterized by the absence of any kind of quantitative restrictions for industrial products.

It should, however, be remembered that the Swiss market is exacting and that quality is often more important than price. Furthermore, the Swiss market is small.

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<sup>1</sup> Date of the entry into force of modification of the Swiss GSP ruling (Arrêté Fédéral concernant l'octroi de préférences tarifaires en faveur des pays en développement).

## **Beneficiaries of Preferences (Annex 1)**

In principle, all developing countries are eligible for preferences under the Swiss Scheme, with the exception of countries and territories that have attained a high level of development. The exclusion is based on objective criteria. GSP-benefits will not be granted to countries that are members of OECD or that have a free trade agreement with Switzerland. Excluded are also countries and territories that the Development Assistance Committee (DAC) of the OECD has classified as a most advanced developing country or territory under Part II of its list of the development aid recipients.

## **Scope of Preferences (Annexes 2 and 3)**

### **Agricultural products**

Switzerland grants preferences for a large number of agricultural products, though certain restrictions do apply for some (see Annex 2). The products are admitted duty free in most cases or benefit from substantial reductions. The product coverage for the least developed countries includes a large number of agricultural products, most exempt from duty.

### **Industrial Products**

Switzerland grants preferences to all industrial products liable to duty (see Annex 3). The products covered by this scheme are admitted duty free with the exception of textiles and clothing for which preferential reductions of 50 per cent of the normal rate are granted. The least developed countries benefit from exemption for all industrial products. Some products originating in China, the Democratic People's Republic of Korea and Macao only benefit from a reduced degree of preferences.

## **Rules of origin ( Point 2 thereafter and Annex 4)**

The rules of origin in the Swiss scheme are similar to the rules of the European Union (EU) and of Norway.

The Swiss Scheme includes rules of origin which the goods must comply with to qualify for GSP treatment. To satisfy the rules of origin the goods have to be either wholly produced in the beneficiary country or have undergone working or processing in a beneficiary country according to specific processing criteria laid down in the regulations. As of 1 October 1998 the list of rules for industrial products have been

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<sup>2</sup> Date of the entry into force of modification of the Swiss GSP scheme on rules of origin (Ordonnance relative aux règles d'origine régissant l'octroi de préférences tarifaires aux pays en développement)

changed by harmonizing the rules of origin with those of the Pan-European cumulation system.<sup>3</sup>

Derogation from the rules of origin may be granted in certain cases for least developed countries on special request.

The rules in principle are applicable only for goods that are transported directly from the beneficiary country to Switzerland. However, transit of goods through other countries (e.g. EU, Norway) for transport reasons or other practical reasons is allowed.

Special rules that take into account the cumulation of materials between beneficiary countries forming regional economic groupings are foreseen for the determination of preferential origin.

Under the 1996 modifications of the Swiss GSP rules of origin, the rule of the donor country content was introduced. Furthermore, it is expected that during 1999 (see point 2.2.2 thereafter) the beneficiary countries will be allowed to consider for the determination of preferential origin materials originating not only in Switzerland, but also in the European Union and in Norway. This cumulation rule within the range of industrial products aims at facilitating the cooperation among enterprises of the beneficiary country and firms in Europe.

#### **Documentary evidence of origin (point 2.8 thereafter and Annex 5)**

The importers' claim for GSP treatment has to be supported by documentary evidence of origin. Only certain small consignments and traveler's personal luggage are exempt from this requirement. As of October 1, 1998, the Form APR for postal consignments was replaced by the invoice declaration (see point 2.8.2).

#### **Safeguard clause**

Provision has been made for a safeguard clause under which, subject to specific conditions, GSP treatment may be suspended for a certain period of time. Until 1 March 1998, this clause had never been applied.

#### **Importance of notification**

An indispensable condition for the application of the scheme is that the government of the exporting country notify the Swiss authorities of the names of the official

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<sup>3</sup> The pan-European cumulation system is a free-trade system for industrial products encompassing the following members: European Union, Switzerland, Norway, Iceland, Principality of Liechtenstein, Poland, Hungary, Czech Republic, Slovak Republic, Slovenia, Romania, Bulgaria, Estonia, Latvia, Lithuania and Turkey



authorities of that country who are empowered to issue certificates of origin and provide specimen impressions of stamps used by those authorities for that purpose.

Notifications should be made to the following address:

**General Directorate of Swiss Customs  
Origin Section  
Monbijou St. 40  
3003 Bern  
Switzerland**

## **2. Rules of origin**

### **Summary**

In order to qualify for preferential tariff treatment in Switzerland, products sent from a beneficiary country to Switzerland must:

- be transported directly to Switzerland from the beneficiary country;
- comply with the rules of origin laid down for those products by Switzerland; and
- be accompanied by appropriate documentary evidence as to their origin.

The detailed conditions and provisions that imported goods must fulfill if they are to receive preferential treatment are set out below.

### **2.1 Originating products**

For the purpose of the GSP, the following goods are regarded as originating in a beneficiary country :

- goods wholly obtained in a beneficiary country (see section A below).
- goods produced in the beneficiary country, in manufacture whose products other than those referred to above have been used, provided that they have been worked or processed as defined in section B below (sufficient working or processing).

Packaging, which is of the normal type for the article packed, and which has no intrinsic utilization value of a durable nature except as packaging, is considered to be a part of the article packed.

#### **A. Products wholly obtained in a beneficiary country**

The following are considered as wholly obtained in a beneficiary country:

- (a) mineral products extracted from its soil or from its sea-bed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products obtained there from live animals;
- (e) products obtained by hunting or fishing conducted there;

- (f) products of sea fishing and other marine products taken from the sea by its vessels;
- (g) products made on board its factory ships exclusively from products referred to in (f) above;
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from the products referred to in (a) to (i) above.

**B. Sufficient working or processing**

**(a) Agricultural products (HS Chapters 1-24)**

For the purpose of the rules of origin, the following working or processing is considered to be sufficient : working or processing as a result of which the goods obtained become classified under a tariff heading of the Harmonized System<sup>4</sup> (HS) other than that covering each of the non-originating products worked or processed.

However, products specified in Annex 4 shall instead fulfill the conditions set out therein.

**(b) Industrial products (HS Chapters 25-97)**

For industrial products, the conditions set out in the list in Annex 4 must be fulfilled.

## **2.2 Cumulative origin**

### ***2.2.1 Cumulation with Switzerland: donor country content***

Cumulation with the donor country (Switzerland) offers the possibility to use Swiss-originating inputs and to consider them as originating in a GSP beneficiary country for the determination of origin.

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<sup>4</sup> The Harmonized System is a classification system for goods comprising 21 Sections, 96 Chapters and 1,241 headings (4-digit level). Some headings are subdivided into subheadings (6-digit level) which are further subdivided into two-dash subheadings (6-digit level). The Harmonized System includes 5,018 separate categories of classification of goods. It is implemented by the International Convention on the Harmonized Commodity Description and Coding System of 14 June 1983. It is now employed in the customs tariffs and trade statistical nomenclature of nearly 120 countries.

The aim of the donor country content, which was introduced on 1 July 1996, is to increase industrial cooperation between Swiss firms and firms from countries benefiting from the Swiss GSP scheme (example : Annex 6).

### ***2.2.2 Cumulation with the European Union and Norway : entry into force expected during 1999***

#### **(a) Extension of the Swiss donor country content to EU and Norwegian materials**

The GSP beneficiary countries can consider not only Swiss (donor country content), but also originating materials from the European Union and Norway for the determination of preferential origin. In other words, this means that the beneficiary countries can also cumulate with materials from the European Union and Norway. This cumulation is limited to industrial products of HS Chapters 25-97.

However, the provisions concerning the donor country content only apply to originating materials from the European Union, Norway, or Switzerland which are transported directly between these countries and the beneficiary countries.

#### **(b) Extension of the EU and Norwegian donor country content to Swiss materials**

The rules of origin of the GSP schemes of the European Union and Norway also include the possibility for GSP beneficiary countries to cumulate with EU, Norwegian and Swiss-originating materials. This means that beneficiaries from EU GSP can use Swiss materials (under the same conditions as if those materials were originating in their own country, in the EU or Norway) and, provided their manufactured good fulfills the EU rules of origin, benefit from EU GSP preferences. This cumulation is limited to industrial products of HS Chapters 25-97.

However, the provisions concerning the donor country content only apply to originating materials from the European Union, or Norway, or Switzerland which are transported directly between these countries and the beneficiary countries.

Important: before using the cumulation possibility with the European Union or Norway, it is necessary to verify with the Swiss Customs Authorities (see address on page 6) that this scheme has entered into force.

### ***2.2.3 Cumulation inside regional economic groupings: ASEAN***

A product originating in a member country of a regional economic grouping, which has been used as a material in the working or processing of goods in another member country of the same economic grouping, can be regarded as originating in the latter country.

At present, only the ASEAN regional economic grouping<sup>5</sup> has requested - and been granted - the right to make use of the cumulation treatment set out above.

### **2.3 General tolerance rule**

Under the general tolerance rule, inputs, which cannot be used under rules of origin to qualify for preferences, can nevertheless be used provided their value does not exceed 5 per cent of the ex-works price .

Nevertheless, where, in the list in Annex 4, a rule giving the maximum value of all the non-originating materials used is applied to determine the originating status of the final product concerned, the total value of the non-originating materials used shall not exceed the percentage given.

Furthermore, this rule does not apply to textiles and clothing products of Chapters 50-63 of the HS (example: Annex 6).

### **2.4 Minimal or insufficient processes**

The following operations and processes alone do not confer the status of originating products even if there is a change of tariff heading :

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) changes of packaging, breaking up and assembly of consignments;
- (d) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (e) the affixing of marks, labels or other like distinguishing signs on products or their packagings;
- (f) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not qualify as an originating product;

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<sup>5</sup> Excluding Singapore and Brunei Darussalam.

- (i) slaughter of animals.

## **2.5 Definition of "Customs value" and "Ex-works price"**

"Customs value" shall be understood to mean the customs value laid down in the WTO Agreement on Implementation of Article VII of GATT (Valuation code).

Where the list of working or processing required (Annex 4) provides that goods obtained in a beneficiary country are considered as originating there only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration in determining such a percentage are :

- (a) for a product which has been used as material, the customs value at the time of importation. If this is not known and can not be ascertained, the earliest ascertainable price paid for them in the country or territory where manufacture takes place ;
- (b) for a product which has been produced in the country concerned, the ex-works price of the goods obtained, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

"Ex-works price" means the price paid to the manufacturer in whose plant sufficient working or processing has taken place. Where this has been carried out successively in two or more plants, the price to be taken into account is that paid to the last manufacturer, provided the price includes the value of all the products used in manufacture.

## **2.6 Unit of qualification**

Each article in a consignment is considered separately. For the purpose of this rule:

- (a) where the HS specifies that a set of articles is to be classified under a single heading, such a set is treated as one article; sets as defined in General Rule 3 of the HS are regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole is regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the total value of the set;
- (b) tools, parts and accessories which are imported with a piece of equipment, machine, apparatus or vehicle, and the price of which is included in that of the piece of equipment, etc., or for which no separate charge is made, are considered as forming a whole with the piece of equipment, etc., provided that they constitute the standard equipment normally included in the sale of an article of that kind.

- (b) tools, parts and accessories which are imported with a piece of equipment, machine, apparatus or vehicle, and the price of which is included in that of the piece of equipment, etc., or for which no separate charge is made, are considered as forming a whole with the piece of equipment, etc., provided that they constitute the standard equipment normally included in the sale of an article of that kind.

An unassembled or disassembled article falling in Chapters 84 or 85 of the HS which is imported in more than one consignment is, if the importer so requests, treated as one article.

## **2.7 Direct consignment**

To ensure that the GSP benefits are granted only to goods originating in the beneficiary countries, Switzerland applies a direct consignment rule. This rule is satisfied by :

- (a) products transported from the beneficiary country to Switzerland without passing through the territory of any other country;
- (b) products whose transport from the beneficiary country to Switzerland has involved transit through the territory of one or more countries, with or without transshipment or temporary storage in such countries. This is provided that the transport of the goods through third countries is justified for geographical reasons or exclusively on account of transport requirements, that the goods remain under customs control in these countries, and have not undergone any operation there other than unloading and loading or any operation required to keep them in good condition.

The Customs authorities may require the production of evidence to establish that the above conditions have been fulfilled.

Products originally consigned from a beneficiary country to a member country of the European Union or Norway and then re-exported to Switzerland from that EU country or Norway are likewise regarded as transported directly to Switzerland from the beneficiary country, provided that they have remained under customs control in the EU or Norway and have not undergone operations other than those referred to in the first paragraph, subparagraph (b) above.

## **2.8 Documentary Evidence**

### *2.8.1 Certificate of origin, Form A*

The claim for GSP treatment must be supported by the submission of a certificate of origin, Form A (see Annex 5) endorsed by an approved authority in the country of

origin (see also section 2.8.5 below). It shall be made out in English or French. If it is completed by hand, entries must be in ink and in capital letters. Each certificate shall measure 210x297 mm. The paper used shall be white writing paper, sized, not containing mechanical pulp. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye. Each certificate shall bear a serial number by which it can be identified.

It is the responsibility of the relevant authority of the exporting beneficiary country to ensure that the application form is duly completed.

If cumulation with Switzerland (Section 2.2.1), the European Union or Norway (Section 2.2.2) has taken place, the following text must be included in Box 4 of Form A respectively "CUMUL SUISSE" or "SWISS CUMULATION", "CUMUL CE" or "EC CUMULATION", "CUMUL NORVÈGE" or "NORWAY CUMULATION".

The certificate shall be endorsed by the competent authority of the beneficiary country if the products to be exported originate in that country; when cumulation with Switzerland, the European Union or Norway has taken place, the endorsement must be done on the basis of a EUR.1 certificate (see Annex 5) or invoice declaration (see Annex 5) referring to the cumulated materials.

### *2.8.2 Invoice declaration*

As of 1 October 1998, the Form APR has been replaced by the invoice declaration. Any consignment consisting of one or more packages containing originating products may be granted preferential treatment on the basis of the invoice declaration if the value of the consignment does not exceed CHF 7500.

The invoice declaration as set out in Annex 5 is a written origin statement from the exporter on the invoice document and need not be endorsed by any authority. It must be made out in English or French and signed by the exporter.

If cumulation with Switzerland (Section 2.2.1), the European Union or Norway (Section 2.2.2) has taken place, the following text must be included in the invoice declaration respectively "CUMUL SUISSE" or "SWISS CUMULATION", "CUMUL CE" or "EC CUMULATION", "CUMUL NORVÈGE" or "NORWAY CUMULATION".

### *2.8.3 Certificate issued retrospectively*

If because of an error, an involuntary omission or some special circumstances, no request for a certificate of origin was made at the time the goods were exported, such a certificate may be issued after the actual exportation of the goods to which it relates.

The relevant authority may issue a certificate retrospectively only after verifying that the information supplied at the exporter's request concurs with the export documents and records and that no certificate of origin was issued when the goods in question were exported.



A certificate so issued should be marked "DELIVRÉ A POSTERIORI" or "ISSUED RETROSPECTIVELY" in box 4.

#### *2.8.4 Duplicate certificates*

In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the authority which issued it for a duplicate to be made out on the basis of the export documents in the possession of such an authority. The duplicate should be endorsed with the following word "DUPLICATE" or "DUPLICATA".

#### *2.8.5 Replacement certificates*

Switzerland also accepts certificates of origin, Form A, endorsed by the Customs authorities of a member country of the European Union or Norway on the basis of a certificate of origin, Form A, issued by the competent authorities of the exporting beneficiary country, provided that the goods have been transported to Switzerland as provided for in Section 2.7 and that they also otherwise fulfill the conditions of these rules.

Swiss Customs authorities may endorse a certificate of origin, Form A, on the basis of a certificate of origin, Form A, issued by the competent authorities of an exporting beneficiary country when goods are re-exported into a member country of the European Union or Norway, provided that the goods have remained under customs control in Switzerland and that the conditions of Section 2.7 have otherwise been complied with.

In cases referred to in the preceding paragraph the Swiss Customs authorities may, upon request, send a copy of the certificate of origin issued in the exporting beneficiary country to the relevant Customs authorities in the country of destination for their use.

### **2.9 Rules for small packages and travelers' personal luggage**

Products originating in a beneficiary country which are sent as small packages to private persons or form part of travelers' luggage are granted exemption from customs duties without documentary evidence of origin being required, provided that their importation is occasional and not for any commercial purpose and on condition that the value of the products does not exceed CHF 500 for small packages and CHF 1500 for products forming part of travelers' personal luggage.

## **2.10 Administrative cooperation**

The correctness of certificates of origin may be subject to verification at any time, either at random or whenever there is reason to doubt the authenticity of the certificate or the accuracy of the information regarding the origin of the goods in question.

For this purpose, the Customs authorities may return the certificate of origin to the relevant authority of the exporting beneficiary country.

Where verification of a certificate of origin has been requested, it shall be carried out and the results communicated to the Swiss Customs authorities within six months. These results must be such as to make it possible to determine whether the contested certificate of origin relates to the goods actually exported, and whether these goods in fact qualify for the application of GSP treatment.

If there is no reply within six months of the date of the verification request, the Swiss Customs authorities would send to the relevant authority of the exporting beneficiary country a second request.

If there is no reply within four months of the date of the second request 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 the entitlement to the preferences will be refused.

# **Annex 1**

## **Beneficiaries of the Swiss Scheme of Preferences**

## List 1: Developing Countries and Territories

### EUROPE

Albania	Gibraltar
Bosnia-Herzegovina	Malta
Croatia	Macedonia

### CIS-STATES

Armenia	Moldova
Azerbaijan	Tajikistan
Georgia	Turkmenistan
Kazakhstan	Uzbekistan
Kyrgyz Republic	

### AFRICA

Algeria	Liberia
Angola	Libya
Antarctica	Madagascar
Benin	Malawi
Botswana	Mali
Bouvet Islands	Mauritius
British Indian Ocean Territory	Mauritania
Burkina Faso	Mozambique
Burundi	Namibia
Cameroon	Niger
Cap Verde	Nigeria
Central African Republic	Rwanda
Comoros	St. Helena
Congo	Sao Tomé and Príncipe
Chad	Senegal
Côte d'Ivoire	Seychelles
Djibouti	Sierra Leone
Egypt	Somalia
Equatorial Guinea	South Africa
Eritrea	Sudan
Ethiopia	Swaziland
French Antarctic Territories	Tanzania
Gabon	Togo
Gambia	Tunisia
Ghana	Uganda
Guinea	Western Sahara
Guinea-Bissau	Zaire
Kenya	Zambia
Lesotho	Zimbabwe

## ASIA

Afghanistan  
Bahrain  
Bangladesh  
Bhutan  
Cambodia  
China<sup>6</sup>  
India  
Indonesia  
Iraq  
Iran  
Jordan  
Korea (North)<sup>7</sup>  
Laos  
Lebanon  
Macao<sup>8</sup>  
Malaysia

Maldives  
Mongolia  
Myanmar (Burma)  
Nepal  
Oman  
Pakistan  
Philippines  
Saudi Arabia  
Sri Lanka  
Syria  
Thailand  
Timor, East  
Vietnam  
Westbank + Gaza  
Yemen

## AMERICA

Anguilla  
Antigua and Barbuda  
Antilles, Netherlands  
Argentina  
Aruba  
Barbados  
Belize  
Bolivia  
Brazil<sup>9</sup>  
  
Chile  
Colombia  
Costa Rica  
Cuba  
Dominica  
Dominican Republic  
Ecuador  
El Salvador  
Grenada

Haiti  
Honduras  
Jamaica  
Montserrat  
Nicaragua  
Panama  
Paraguay  
Peru  
South Georgia and South Sandwich  
Islands  
St. Kitts and Nevis  
St. Lucia  
St. Pierre and Miquelon  
St. Vincent and Grenadines  
Suriname  
Trinidad and Tobago  
Turks and Caicos Islands  
Uruguay  
Venezuela

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<sup>6</sup> The preferential rates for goods of Chapters 50 to 64 (textiles and textile articles, footwear) and subdivision 9405.9912 (lampshades) of the Swiss Customs Tariff, other than the goods of headings Nos. 5001 0000, 5002 0000, ex subdivision 5007 2010 (pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics of pure silk, not mixed with silk noil or other silk waste or other textile materials), 5101.1100 /1900, 5201.0090, 5307.2000, 5310.1000/9000, 5607.1010, ex. 5608.9000 (jute and coir articles), 5701.1000 to 5703.9000, 5705.0000, 5805.0000, 6305.1000, ex. 6305.9000 (coir goods) do not apply to goods originating in this country or territory.

<sup>7</sup> The preferential rates for the goods of Chapters 50 to 63, headings Nos. 6401 to 6404, subdivision 6405.9010 (textiles and textile articles, footwear) and subdivision 9405.9912 (lampshades) of the Swiss Customs Tariff do not apply to goods originating in this country or territory.

<sup>8</sup> The preferential rates for the goods of Chapters 50 to 64 (textiles and textile articles, footwear) and subdivision 9405.9912 (lampshades) of the Swiss Customs Tariff do not apply to goods originating in this country or territory.

<sup>9</sup> The preferential rates for the goods of subheadings Nos. 0901.1200/2200 (coffee) of the Swiss Customs Tariff do not apply to goods originating in this country or territory. The preferential rate for the goods of subdivision No. 2101.1100/1200 (extracts, essences and concentrates of coffee and preparations with a basis of such extracts, essences and concentrates) of the Swiss Customs Tariff applicable to goods originating in this country or territory is CHF 144.50 per 100 kg gross.

# **Annex 2**

## **Product Coverage**

### **Agricultural Products (Chapters 1-24)**



## Footnotes

- \* Tariff Quota: Contractual tariff quotas negotiated within the framework of the GATT allow a certain quantity of agricultural products on to the market at a low rate of duty (Quota duty rate = QDR). The permit issuing office will, on request, furnish the quota conditions and amounts to operators wishing to import goods within the limits of the tariff quota.
- |     |   |   |                         |
|-----|---|---|-------------------------|
| 1)  | ex 0305.2000:   | Of saltwater fish, of eels and of salmon  | Free                    |
| 2)  | ex 0305.3010, 4910, 5910, 6910:   | Of eels and of salmon   | Free                    |
| 3)  | Variable component  |   |                         |
| 4)  | 0409.000:   | - Acacia honey  | Normal rate/minus 30.00 |
|     |   | -other:   |                         |
|     |   | -in ceramic pots up to 1 kg.  | 19.00                   |
|     |   | -other  | 38.00                   |
| 5)  | 0602.9091:  | Ornamental plants   | 2.00                    |
|     |   | other   | 15.00                   |
| 6)  | 0712.2000/3000:   | - From China  | Normal rate/minus 50%   |
|     |   | - From the other developing countries   | Free                    |
| 7)  | ex 0712.9081/9089:  | Garlic or tomatoes, unmixed   |                         |
|     |   | - From China  | Normal rate/minus 50%   |
|     |   | From other developing countries   | Free                    |
| 8)  | ex 0813.4018/4089   | Tropical fruit  | Normal rate/minus 2.00  |
| 9)  | ex 0813.4092/4099:  | Tropical fruit  | Normal rate/minus 8.00  |
| 10) | ex 0813.5012/5019:  | Tropical fruit  | Normal rate/minus 1.00  |
| 11) | ex 0813.5021/5029:  | Tropical fruit  | Normal rate/minus 2.00  |
| 12) | ex 1006.4020:   | Not denatured   | Normal rate/minus 3.00  |
| 13) | ex 1106.3010:   | Banana flour  | Normal rate/minus 4.50  |
| 14) | ex 1501.0018/0019, 0028/0029; ex 1502.0091/0099;<br>ex 1504.1098/1099, 2091/2099, 3091/3099;<br>ex 1508.1090, 9018/9019, 9098/9099;<br>ex 1509.1091, 9091/9099; ex 1510.0091/0099<br>ex 1511.1090, 9018/9019, 9098/9099; ex 1512.1190, 1918/1919,<br>1998/1999, 2190, 2991/2999;<br>ex 1513.1190, 1918/1919, 1998/1999, 2190, 2918/2919, 2998/2999; ex<br>1514.1090, 9091/9099;<br>ex 1515.2190, 2991/2999, 3091/3099, 4091/4099, 5019, 5091/5099,<br>6091/6099, 9013/9019, 9098/9099;<br>ex 1516.1091/1099, 2091/2099; ex 1518.0019: |   |                         |
| 15) | ex 1506.0091/0099;  | For technical purposes  | Free                    |
|     |   | Neat's foot oil, bone fat and bone oil for technical purposes   | Free                    |
| 16) | ex 1701.9999;   | Granulated sugar, not worked  | Normal rate/minus 22.00 |
| 17) | ex 2001.9090:   | Capers, in containers holding not more than 5 kgs.  | Free                    |
| 18) | ex 2002.9010:   | Tomato pulp, purée and concentrates in air - tight containers, of a dry extract content of 25 per cent or more by weight, composed of tomatoes and water whether or not salted, otherwise preserved or seasoned; tomato pulp , purée and concentrates in other containers | Normal rate/minus 30%   |
| 19) | ex 2006.0090; ex 2007.9929;   | Pineapples  | Free                    |



20)	ex 2007.1000:	Pineapples and tropical fruit	Free
21)	ex 2008.9919:	Bananas	Free
22)	ex 2009.3019:	Clarified lemon juice, for technical purposes	Free
23)	ex 2009.8089, 8099	Dates	Free
24)	ex 2009.9096, 9099:	- With a basis of pineapples	Normal rate/minus 40%
		- with a basis of dates	Free
25)	2105.0000;	- Containing cocoa	47.50
		- Other	100.00
26)	ex 2106.9021/9023:	Other than those with a basis of pome-fruit	Free + vc
27)	ex 2106.9024:	Other than those with a basic of pome-fruit	Free
28)	ex 2402.2010/2020	Beedies	Free



# **Annex 3**

## **Product Coverage**

### **Industrial Products (Chapters 25-97)**



Chapter	Description of goods	Tariff preferences granted (%)	Exceptions from preferences granted
25 - 27	Mineral products	100%	
28 - 38	Products of the chemical and allied industries	100%	3604: for China 30% preferences 3823: no preference for DC/LDC
39 - 49	Plastic Materials, Raw hides and skins, leather, wood, carbon, articles of wood, Paper-making material	100%	
50 - 63	Textiles and textile articles	LDC: 100% DC: 50%,75% NEW: DC: 100% on 5001, 5110, 5113, 53	No preference for Macao and Pop.dem.Rep.of Korea No preference for China except for ex 5001, 5002, ex 5007.2010, 5101.1100/1900, 5201.0090, 5303.9000, 5307, 5310, 5607.1010, ex 5608.90, 5701, 5702, 5703, 5705, 5805, 6305.1000, ex 6305.9000
64	Footwear, Gaiter	100%	No preference for Macao and China 6401-4, 6405.9010 no preference for Pop.dem.Rep.of Korea 6403+4, 6405.9010 no preference for Pop.dem.Rep.of Korea
65	Headgears	100%	
66	Umbrellas, walking sticks, Sunshades	100%	6601: 30% preference for Macao
67-73	Feathers, prepared feathers and down; articles of stone, plaster, ceramic; pearls, precious stones, precious metals, fantasy jewelry; iron and steel	100%	
74	Copper and articles made out of it	100%	
75	Nickel and articles made out of it	100%	
76	Aluminium and articles made out of it	100%	
77-83	Lead, zinc, tin and articles made out of it; tools, cutlery	100%	
84	Nuclear reactors, cauldron, machines (reactor)	100%	
85	Electrical machinery and apparatus	100%	
86-89	Transport equipment	100%	
90-92	Optical instruments; watches; musical instruments	100%	
93	Arms and ammunition	100%	
94-96	Furniture; toys; sports equipment	100%	9405.9912: no preference for China, Macao, Pop.dem.Rep.of Korea
97	Works of art, collective items and antiques	100%	



# **Annex 4**

## **Rules of origin**

### **List of working or processing required**





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

## Introductory notes

### General

#### Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed.

#### Note 2:

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the 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 rules in columns 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

#### Note 3:

- 3.1 The rules concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Beneficiary Country, in Switzerland, in the European Union or in Norway.

#### Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

If this forging has been forged in a Beneficiary Country concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list.

The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Beneficiary Country concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2 The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer 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 states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4 When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

**Example:**

The rule for fabrics of heading No 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

- 3.5 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

**Example:**

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

**Example:**

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

- 3.6 Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

**Note 4:**

- 4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2 The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos. 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos. 5101 to 5105, the cotton fibres of heading Nos. 5201 to 5203 and the other vegetable fibres of heading Nos. 5301 to 5305.
- 4.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos. 5501 to 5507.

**Note 5:**

- 5.1 Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
- 5.2 However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

- current conducting filaments
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film ,
- other products of heading No 5605.

**Example:**

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

**Example:**

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

**Example:**

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being 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 No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

- 5.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.
- 5.4 In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film", this tolerance is 30 per cent in respect of this strip.

**Note 6:**

- 6.1 In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2 Without prejudice to Note 6.3, materials which are not classified within 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.

- 6.3 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 7:**

- 7.1 For the purposes of heading Nos. ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;

- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization.

7.2 For the purposes of heading Nos. 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No 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 desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

- 7.3 For the purposes of heading Nos. ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.





## Chapters 1-24

HS-heading	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 0711	Capers 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	Manufacture in which the capers used must already be originating
ex 0712	Mushrooms, garlic, onions, tomatoes, dried, whole, cut, sliced, broken or in powder, but not further prepared	Manufacture in which all the vegetable materials used must already be originating
ex 0811	Tropical fruits <sup>1)</sup> , uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	Manufacture in which the fruits used must already be originating
ex 0812	Tropical fruits <sup>1)</sup> 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	Manufacture in which the fruits used must already be originating
ex 0813	Fruits, excepting pip-fruits, stone-fruits (whole), hips and elderberries, dried, others than that of headings Nos. 0801 to 0806; mixtures of dried fruits or nuts of this Chapter	Manufacture in which the fruits used must already be originating
ex 1106	Flour of bananas	Manufacture in which the bananas used must already be originating
1108	Starches; Inulin	Manufacture from products of Chapters 7 and 10 which must already be originating
ex 1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified, for industrial uses	Manufacture in which all the materials of Chapters 2 and 3 used must already be originating
ex 1506	Neat's-foot oil, bone oil and grease, for industrial uses	Manufacture in which all the animal materials of Chapter 2 used must already be originating
1508 to 1514 and ex 1515	Coconut oil, palm kernel oil, other vegetable oils (excepting materials used linseed oil), for industrial uses	Manufacture in which all vegetable materials must already be originating
ex 1602	Preparations and preserves with a basis of goose liver	Manufacture in which all the materials of Chapter 2 used must already be originating
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials classified in another heading. However, all flavouring or colouring material used must already be originating

<sup>1)</sup> **Tropical fruits:** akees, annonacea (soursops, chirimoyas, custard apples (bullock's-hearts), sweetsops), pawpaws, avocados, bilimbis, star apples, carambolas, Artocarpus champeden, durians, feijoas, prickly pears, breadfruit, jack fruit, guavas, granadillas (passion fruit), rose apples, jujubes, litchi, rambutans, macadamia nuts, mamees, mangoes, mangosteens, loquats, coconuts, Brazil nuts, cashew nuts, areca nuts, cola nuts, papayas, anchovy pears (Grias cauliflora), genips (Melicocca bijuga), sapotes, spondias and tamarinds.

HS-heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
1803	Cocoa paste, whether or not defatted	Manufacture from originating materials of heading No. 1801
1804	Cocoa butter, fat and oil	Manufacture from originating materials of heading No. 1801
1805	Cocoa powder, not containing added sugar or other sweetening matter	Manufacture from originating materials of heading No. 1801
ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 40%, not elsewhere specified or included; not containing materials of heading Nos. 0401 - 0404	Manufacture in which all the materials used are classified in a heading other than that of the product. However, sugar of heading No. 1701 may not be used
ex 1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearl's, siftings or in similar forms, except that manufactured from potato starch	Manufacture in which all the materials used must already be originating
ex 1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes)	Manufacture in which all the materials used must already be originating
ex 1905	Bread and other ordinary bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers manufactured from flour or starch not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruits	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials of Chapter 11 may not be used
ex 2001	Capers in containers of a weight not exceeding 5 kg and fruits prepared or preserved by vinegar or acetic acid	Manufacture in which all materials of Chapters 7 and 8 used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all materials of Chapter 7 used must already be originating
ex 2004	Olives and asparagus prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006	Manufacture in which all materials of Chapter 7 used must already be originating
ex 2005	Olives and asparagus prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006	Manufacture in which all materials of Chapter 7 used must already be originating

HS-heading	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 2006	Tropical fruits <sup>2)</sup> and pineapples, shells of tropical <sup>2)</sup> fruits and pineapples preserved with sugar (drained, glacé or crystallized)	Manufacture in which all the materials of Chapters 8 and 17 used must already be originating
ex 2007	Jams, fruit jellies, marmalades, fruit puree and fruit pastes from tropical fruits <sup>2)</sup> and pineapples, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which all materials of Chapters 8 and 17 used must already be originating
ex 2008	Tropical fruits <sup>2)</sup> , pineapples and bananas otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	Manufacture in which all materials of Chapters 8 and 17 used must already be originating
ex 2009	Vegetable juices and fruit juices from tropical fruits <sup>2)</sup> , lemons (for industrial uses), pineapples and dates, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all materials of Chapters 7, 8 and 17 used must already be originating
ex 2103	Preparations for the manufacture of sauces and mixed seasonings; mixed condiments	Manufacture in which the value of the tomato-marrow used does not exceed 50% of the ex-works price of the product
ex 2103	Prepared mustard	Manufacture from mustard flour
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except materials from headings Nos. 2002, 2003, 2004 and 2005
ex 2106	Angostura Aromatic Bitter	Manufacture in which the value of all materials used classified in another heading does not exceed 40% of the ex-works price of the product
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009	Manufacture in which all the materials used are classified in a heading other than that of the product. However, all fruit juice used must already be originating

<sup>2)</sup> **Tropical fruits:** akees, annonacea (soursops, chrimoyas, custard apples (bullock's-hearts), sweetsops), pawpaws, avocados, bilimbis, star apples, carambolas, Artocarpus champeden, durians, feijoas, prickly pears, breadfruit, jack fruit, guavas, granadillas (passion fruit), rose apples, jujubes, litchi, rambutans, macadamia nuts, mamees, mangoes, mangosteens, loquats, coconuts, Brazil nuts, cashew nuts, areca nuts, cola nuts, papayas, anchovy pears (Grias cauliflora), genips (Melicocca bijuga), sapotes, spondias and tamarinds.

## Chapters 25-97

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 25	Salt; sulphur, earths and stone; plastering materials; lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
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 in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 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 distills 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) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
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	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
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	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

<sup>2</sup> For the special conditions relating to "specific processes" see Introductory Note 7.2.

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Note 7.2.

<sup>2</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 29  ex 2901	Organic chemicals; except for:  Acyclic hydrocarbons for use as power or heating fuels	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product  Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2902  ex 2905  2915	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels  Metal alcoholates of alcohols of this heading and of ethanol or glycerol  Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product  Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<sup>1</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
ex 2932	<ul style="list-style-type: none"> <li>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
2933	<ul style="list-style-type: none"> <li>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	<p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
2934	<p>Heterocyclic compounds with nitrogen hetero-atom(s) only</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
2934	<p>Nucleic acids and their salts; other heterocyclic compounds</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex Chapter 30  3002	<p>Pharmaceutical products; except for:</p> <p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</li> <li>- Other:</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
	<p>-- human blood</p> <p>-- animal blood prepared for therapeutic or prophylactic uses</p> <p>-- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p> <p>-- haemoglobin, blood globulins and serum globulins</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	
3003 and 3004	<p>-- other</p> <p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <p>- Obtained from amikacin of heading No 2941</p> <p>- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product</p> <p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product;</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
ex Chapter 31  ex 3105	Fertilisers; except for:  Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product  Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32  ex 3201  3205	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:  Tannins and their salts, esters, ethers, and other derivatives  Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>1</sup>	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product  Manufacture from tanning extracts of vegetable origin  Manufacture from materials of any heading, except headings No 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	Manufacture from materials of any heading, including materials of a different "group" <sup>1</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  - Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product  Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; - materials of heading No 3404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
		However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product	

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

<sup>2</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	or
(1)	(2)	(3)	(4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:  - Starch ethers and esters  - Other	Manufacture from materials of any heading, including other materials of heading No 3505  Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	or
(1)	(2)	(3)	(4)
3702	- Other  Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos. 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes  - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3809	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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <ul style="list-style-type: none"> <li>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product</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>	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.  - Industrial monocarboxylic fatty acids, acid oils from refining  - Industrial fatty alcohols	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from materials of any heading including other materials of heading No. 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
3901 to 3915	<p>- The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> <p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p> <p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos. ex 3907 and 3912 for which the rules are set out below:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</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>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>



HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	or
(1)	(2)	(3)	(4)
ex 3907	- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product <sup>1</sup>	
	- Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos. ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:  - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked  - Other:	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<sup>1</sup> In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	-- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	
3922 to 3926	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex Chapter 40	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4001	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4005	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	

<sup>1</sup> In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>1</sup> 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 percent.

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
4012  ex 4017	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:  - Retreaded pneumatic, solid or cushion tyres, of rubber  - Other  Articles of hard rubber	Retreading of used tyres  Manufacture from materials of any heading, except those of heading Nos. 4011 or 4012  Manufacture from hard rubber	
ex Chapter 41  ex 4102  4104 to 4107  4109	Raw hides and skins (other than furskins) and leather; except for:  Raw skins of sheep or lambs, without wool on  Leather, without hair or wool, other than leather of heading Nos. 4108 or 4109  Patent leather and patent laminated leather; metallized leather	Manufacture in which all the materials used are classified within a heading other than that of the product  Removal of wool from sheep or lamb skins, with wool on  Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from leather of heading Nos. 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43  ex 4302  4303	Furskins and artificial fur; manufactures thereof; except for:  Tanned or dressed furskins, assembled:  - Plates, crosses and similar forms  - Other  Articles of apparel, clothing accessories and other articles of furskin	Manufacture in which all the materials used are classified within a heading other than that of the product  Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins  Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	- Sanded or finger-jointed	Sanding or finger-jointing	
	- Beadings and mouldings	Beading or moulding	
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 4416	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than 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 No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos. 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks:	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
	<ul style="list-style-type: none"> <li>- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard</li>   <li>- Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Manufacture from materials not classified in heading Nos. 4909 or 4911</p>	
<p>ex Chapter 50</p> <p>ex 5003</p> <p>5004 to ex 5006</p> <p>5007</p>	<p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> <p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from<sup>1</sup> :</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- other natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from single yarn<sup>1</sup></p> <p>Manufacture from<sup>1</sup> :</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> <p>or</p>	
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:  - Incorporating rubber thread  - Other	Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> :  - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper  or  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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread	Manufacture from single yarn <sup>1</sup>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.





HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
		<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
<p>5501 to 5507</p> <p>5508 to 5511</p> <p>5512 to 5516</p>	<p>Man-made staple fibres</p> <p>Yarn and sewing thread of man-made staple fibres</p> <p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from <sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from single yarn<sup>1</sup></p> <p>Manufacture from <sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
ex Chapter 56  5602	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> <li>- Needleloom felt</li> <li>- Other</li> </ul>	<p>Manufacture from<sup>1</sup> :</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper making materials</li> </ul> <p>Manufacture from<sup>1</sup> :</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading No 5402,</li> <li>- polypropylene fibres of heading No 5503 or 5506 or</li> <li>- polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres made from casein, or</li> <li>- chemical materials or textile pulp</li> </ul>	
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> <li>- Rubber thread and cord, textile covered</li> <li>- Other</li> </ul>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from<sup>1</sup> :</p> <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn<sup>1</sup></p> <p>Manufacture from<sup>1</sup> :</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp,</li> </ul> <p>or</p> <p>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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
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 in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
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	Manufacture from yarn	
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	Manufacture from yarn	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
5903	- Other  Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from chemical materials or textile pulp  Manufacture from yarn  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>1</sup>	
5905	Textile wall coverings:  - Impregnated, coated, covered or laminated with rubber, plastics or other materials  - Other	Manufacture from yarn  Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp,  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5906	Rubberized textile fabrics, other than those of heading No 5902:		

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5907	<ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> <li>- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> </ul>	<p>Manufacture from tubular knitted gas mantle fabric</p>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.





HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form  - Other	Manufacture from yarn <sup>1,2</sup>  Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62  ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211  ex 6210 and ex 6216  6213 and 6214	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered  Fire-resistant equipment of fabric covered with foil of aluminized polyester  Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:  - Embroidered	Manufacture from yarn <sup>1,2</sup>  Manufacture from yarn <sup>1</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>  Manufacture from yarn <sup>1</sup> or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>  Manufacture from unbleached single yarn <sup>1,2</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>1</sup>	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>2</sup> See Introductory Note 6.

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
6217	<ul style="list-style-type: none"> <li>- Other</li> </ul> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</p> <ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Fire-resistant equipment of fabric covered with foil of aluminized polyester</li> <li>- Interlinings for collars and cuffs, cut out</li> <li>- Other</li> </ul>	<p>Manufacture from unbleached single yarn<sup>1,2</sup> or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos. 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from yarn<sup>1</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product<sup>1</sup></p> <p>Manufacture from yarn<sup>1</sup> or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product<sup>1</sup></p> <p>Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from yarn<sup>1</sup></p>	
ex Chapter 63  6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, traveling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> <li>- Of felt, of nonwovens</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from<sup>2</sup>: - natural fibres, or - chemical materials or textile pulp</p>	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6305	- Other: -- Embroidered	Manufacture from unbleached single yarn <sup>1,3</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	-- Other	Manufacture from unbleached single yarn <sup>1,3</sup>	
6306	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:  - Of nonwovens	Manufacture from <sup>1,2</sup> : - natural fibres, or - chemical materials or textile pulp	
	- Other	Manufacture from unbleached single yarn <sup>1,2</sup>	
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	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>3</sup> For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
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 in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>1</sup>	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>1</sup>	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that 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)	

<sup>1</sup> See Introductory Note 6.

<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory note 6.

<sup>1</sup> See Introductory Note 6.

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for :	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No. 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - glass plate substrate coated with dielectric thin film, semiconductor grade, in accordance with SEMII standards <sup>1</sup> - other	Manufacture from materials (substrates) of heading 7006	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 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 in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex -works price of the product	

<sup>1</sup> SEMII-Semiconductor Equipment and Materials Institute Incorporated



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
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 of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224, 7225 to 7228	Semi-finished products, 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 of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	



HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
7403	Refined copper and copper alloys, unwrought:  - Refined copper  - Copper alloys and refined copper containing other elements	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which: - all materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50% of the ex-works price of the product  or  Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7801	Unwrought lead:  - Refined lead  - Other	Manufacture from "bullion" or "work" lead  Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:  - Other base metals, wrought; articles thereof  - Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos. 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos. 8202 to 8205. However, tools of heading Nos. 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their 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 in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<sup>1</sup> This rule shall apply until 31 December 1998.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	or
(1)	(2)	(3)	(4)
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:  - Road rollers  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8448	Auxiliary machinery for use with machines of headings Nos. 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:  - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor  - Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; - the thread tension, crochet and zigzag mechanisms used are already originating  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos. 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product



HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	or
(1)	(2)	(3)	(4)
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos. 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:  - Matrices and masters for the production of records  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528:  - Suitable for use solely or principally with video recording or reproducing apparatus  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
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	Manufacture in which the value of all the materials used does not exceed 40% 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 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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 No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 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 signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <p>- With reciprocating internal combustion piston engine of a cylinder capacity:</p> <p>-- Not exceeding 50 cc</p> <p>-- Exceeding 50 cc</p> <p>- Other</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex - works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex -works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex -works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	or
(1)	(2)	(3)	(4)
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	



HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:  - Dentists' chairs incorporating dental appliances or dentists' spittoons  - Other	Manufacture from materials of any heading, including other materials of heading No 9018  Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:  - Parts and accessories  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:  - Of base metal, whether or not plated, or of clad precious metal  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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	
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 name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
		- its value does not exceed 25% of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403	

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
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 their total value does not exceed 15% of the ex-works price of the set	

HS heading No.  (1)	Description of product  (2)	Working or processing carried out on non-originating materials that confers originating status  (3)	or  (4)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
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 in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

# **Annex 5**

## **Rules of Origin**

### **Documentary Evidence**





1. Goods consigned from (Exporter's business name, address, country)		Reference No <b>A 83381</b>			
2. Goods consigned to (Consignee's name, address, country)		<b>GENERALIZED SYSTEM OF PREFERENCES          CERTIFICATE OF ORIGIN          (Combined declaration and certificate)          FORM A</b>			
3. Means of transport and route (as far as known)		Issued in _____ (country) <span style="float: right;">See Notes overleaf</span>			
4. For official use					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
<b>11. Certification</b> It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.  _____ Place and date, signature and stamp of certifying authority		<b>12. Declaration by the exporter</b> The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to _____ (importing country)  _____ Place and date, signature of authorized signatory			

## NOTES (1996)

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

Australia*	Norway	European Union:	Ireland
Canada	Switzerland	Austria	Italy
Japan	United States of America***	Belgium	Luxembourg
New Zealand**		Denmark	Netherlands
		Finland	Portugal
		France	Spain
Republic of Belarus		Federal Republic of Germany	Sweden
Republic of Bulgaria		Greece	United Kingdom
Czech Republic			
Republic of Hungary			
Republic of Poland			
Russian Federation			
Slovakia			

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

### II. General conditions

To qualify for preference products must:

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

### III. Entries to be made in box 8

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

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in box 8 (for Australia and New Zealand box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified the entry in box 8 should be as follows:
  - (1) United States of America: for single country shipments enter the letter "Y" in box 8, for shipments from recognized associations of countries 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) Japan, Norway, Switzerland and the European Union: enter the letter "W" in box 8 followed by the Customs Co-operation Council Nomenclature (Harmonized System) heading of the exported product; (example "W" 96.18).
  - (4) Bulgaria, Czech Republic, Hungary, Poland, the Russian Federation and Slovakia: 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 f.o.b. 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 the box 8 is not required. It is sufficient that a declaration be properly made in box 12.

- 
- \* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.
  - \*\* Official certification is not required.
  - \*\*\* The United States does not require GSP Form A. A declaration setting forth all detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the District Collector of Customs.

## Invoice declaration

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

*French version:*

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

*English version:*

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

*(Place and date)*<sup>(3)</sup>

*(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)*<sup>(4)</sup>

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

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

<sup>3</sup> These indications may be omitted if the information is contained on the document itself.

<sup>4</sup> Approved exporters are not required to sign.



<p><b>13 ERSUCHEN UM NACHPRÜFUNG</b>, zu übersenden an:  <b>DEMANDE DE CONTROLE</b>, à envoyer à:  <b>DOMANDA DI CONTROLLO</b>, da inviare a:</p> <p><b>Eidg. Oberzolldirektion  Tarifabteilung</b>                      <b>Direction générale  des douanes  Division du Tarif</b>  <b>CH - 3003 Bern</b>                      <b>CH - 3003 Berne</b></p>	<p><b>14 ERGEBNIS DER NACHPRÜFUNG</b>  <b>RESULTAT DU CONTROLE</b>  <b>RISULTATO DEL CONTROLLO</b></p>
<p>Es wird um Überprüfung dieser Bescheinigung auf ihre Echtheit und Richtigkeit ersucht.  Le contrôle de l'authenticité et de la régularité du présent certificat est sollicité.  È richiesto il controllo dell'autenticità e della regolarità del presente certificato.</p> <p style="text-align: right;">Stempel/Cachet/Timbro</p> <p>_____  (Ort und Datum/Lieu et date/Luogo e data)</p> <p>_____  (Unterschrift/Signature/Firma)</p>	<p>Die Nachprüfung hat ergeben, dass diese Bescheinigung<sup>1)</sup> Die contrôle effectué a permis de constater que le présent certificat<sup>1)</sup> Il controllo effettuato ha permesso di constatare che il presente certificato<sup>1)</sup></p> <p><input type="checkbox"/> von der auf ihr angegebenen Zollbehörde ausgestellt worden ist und dass die darin enthaltenen Angaben richtig sind.  a bien été délivré par le bureau de douane indiqué et que les mentions qu'il contient sont exactes.  è stato effettivamente rilasciato dall'ufficio doganale indicato e che i dati ivi contenuti sono esatti.</p> <p><input type="checkbox"/> nicht den Erfordernissen für ihre Echtheit und für die Richtigkeit der darin enthaltenen Angaben entspricht (siehe beigefugte Bemerkungen).  ne répond pas aux conditions d'authenticité et de régularité requises (voir les remarques ci-annexées).  non risponde alle condizioni di autenticità e di regolarità richieste (si vedano le allegate osservazioni).</p> <p style="text-align: right;">Stempel/Cachet/Timbro</p> <p>_____  (Ort und Datum/Lieu et date/Luogo e data)</p> <p>_____  (Unterschrift/Signature/Firma)</p> <p><sup>1)</sup> Zutreffendes Feld ankreuzen.  Marquer d'un x la mention applicable.  Segnare con una x la menzione applicabile.</p>

#### ANMERKUNGEN

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

#### NOTES

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

#### NOTE

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

**DICHIARAZIONE DELL'ESPORTATORE<sup>1)</sup>**

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

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

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

LEGT folgende Nachweise VOR (die Nachweise sind hier anzugeben und nur auf Verlangen vorzulegen):  
 PRESENTE les pièces justificatives suivantes (les pièces justificatives doivent être indiquées ici, mais ne sont à présenter que sur demande):  
 PRESENTO i seguenti documenti giustificativi (i documenti giustificativi vanno indicati qui, saranno però presentati solo su richiesta):

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

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

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

BEANTRAGT die Ausstellung der beigefügten Bescheinigung für diese Waren.

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

CHIEDO il rilascio del certificato qui allegato per queste merci.

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

VORPRÜFUNG <sup>2)</sup>	EXAMEN PREALABLE <sup>2)</sup>	ESAME PRELIMINARE <sup>2)</sup>
Die zuständige Stelle bescheinigt die Richtigkeit dieser Erklärung	L'organe compétent certifie conforme la présente déclaration	L'ufficio competente certifica l'esattezza della presente dichiarazione
Stempel/Cachet/Timbro		
_____ (Datum/Date/Data)		
_____ (Unterschrift/Signature/Firma)		

\_\_\_\_\_  
 (Unterschrift/Signature/Firma)

<sup>1)</sup> Vor dem Ausfüllen Rückseite der Warenverkehrsbescheinigung (Blatt 1) und insbesondere das »Merksblatt über die Ausstellung und Verwendung von Ursprungsnachweisen« der Einfuhr-Oberzolldirektion beschaffen.

Avant de remplir le formulaire, consulter les notes au verso du certificat de circulation des marchandises (feuille 1) et surtout les »instructions concernant l'établissement et l'utilisation des preuves d'origine« de la Direction générale des douanes.

Prima di compilare il modulo consultare il verso del certificato di circolazione delle merci (foglio 1) nonché le »istruzioni concernenti il rilascio e l'impiego di prove dell'origine« della Direzione generale delle dogane.

Die Erklärung des Ausfuhrers kann dem Ausfuhrzollamt entweder direkt oder mit Vorprüfung durch die zuständige Stelle, d.h. eine Handelskammer, eine Zollinspektion oder das Zollinspektorat St. Gallen oder Zürich Frachtgut unterbreitet werden.

La déclaration de l'exportateur peut être remise au bureau de douane de sortie soit directement soit après examen préalable par l'organe compétent, c.-à-d. par une Chambre de commerce, une Direction d'arrondissement des douanes ou les inspections de douane de St. Gall ou de Zurich PV.

La dichiarazione dell'esportatore può essere presentata all'ufficio doganale d'esportazione direttamente oppure dopo esame preliminare di un ufficio competente, cioè di una Camera di commercio, di una Direzione di circondario delle dogane o dell'ispettorato doganale di San Gallo o di Zurigo PV.

# **Annex 6**

## **Rules of Origin**

### **Examples**





### **Example: Donor country content (with Swiss inputs)**

(Use of Swiss-originating inputs by the GSP beneficiary countries to fulfill GSP rules of origin)

**Product obtained:** electrical train (toy); tariff position: 9503

<b>Manufacturing process:</b>	Position	Percentage
• Transformer (Switzerland)	8504	60%
• Locomotive, cars, other parts (Brazil)	9503	25%
• Labor, profit (Brazil)		15%
Ex-works price		<hr/> 100%

### **GSP rule of origin for tariff position 9503**

Manufacturing in which all inputs used with neither Brazilian nor Swiss origin:

- must not exceed 50% of the ex-works price;
- must be classified in a tariff position different from the product obtained (9503).

### **Determination of origin**

- The electrical train is granted Brazilian origin and GSP preferential treatment due to the incorporation of the transformer made in Switzerland; the transformer (60%; tariff position 8504; Switzerland), the locomotive, the cars and the other parts (25%; tariff position 9503; Brazil), labor and profit (15%; Brazil) fulfill the 50% rule of origin.
- This electrical train would not fulfill the GSP rules of origin and would not get any preference upon import into Switzerland if the transformer had not been produced and originating in Switzerland or in Brazil.

### **Administrative procedure**

The Swiss inputs must fulfill the GSP rules of origin and must be transported directly between Switzerland and Brazil; export documentation to Brazil must include a proof of origin from the Swiss exporter. The accepted proof of origin is a EUR. 1 certificate or an invoice declaration (Annex 5).

**Example: Donor country content with the European Community, Norway and Switzerland (as from January 1, 1999) (with EC, Norway and Swiss inputs)**

(Use of originating inputs from Switzerland, Norway and the European Community by the GSP beneficiary countries to fulfill GSP rules of origin within HS Chapters 25 -97 only)

**Product obtained:** electrical train (toy); tariff position: 9503

<b>Manufacturing process:</b>	<b>Position</b>	<b>Percentage</b>
• Frame (Switzerland)	9503	9,3%
• Axles (Norway)	9503	8,3%
• Motor (European Community)	8501	16,7%
• Locomotive, cars, other parts (Japan)	9503	49%
• Labor, profit (GSP beneficiary country)		16,7%
Ex-works price		<hr/> 100%

**GSP rule of origin for tariff position 9503**

Manufacturing in which all non-originating inputs used:

- must not exceed 50% of the ex-works price;
- must be classified in a tariff position different from the product obtained (9503).

**Determination of origin**

- The electrical train is granted beneficiary country origin and GSP preferential treatment due to the incorporation of the frame made in Switzerland (9,3%); the axles made in Norway (8,3%), the motor in the European Community (16,7%) and labor and profit (15%; Brazil) fulfill the 50% rule of origin.
- This electrical train would not fulfill the GSP rules of origin and would not get any preference upon import into Switzerland if the frame, the axles or the motor had not been produced and originating in Switzerland, in Norway, in the European Community or in Brazil.

**Administrative procedure**

The inputs from Switzerland, Norway and the European Community must fulfill the GSP rules of origin and must be transported from the European Community, or Norway, or Switzerland; export documentation to Brazil must include a proof of origin from the exporter of Switzerland, Norway and the European Community. The accepted proof of origin is a EUR. 1 certificate or an invoice declaration (Annex 5).

### **Example: General tolerance rule of 5 percent**

**Product obtained:** glass-fibre fabrics with coloured glass-fibre thread (tariff position: 7019)

<b>Manufacturing process:</b>	<b>Per cent</b>
Coloured glass-fibre thread (USA)	4%
Non-coloured glass-fibre thread (Brasil)	67%
Labour, profit (Brazil)	29%
	-----
Ex-works price	100%

#### **GSP rule of origin for tariff position 7019 (glass fibre products)**

GSP preferences are not granted for glass-fibre fabrics manufactured with non-originating coloured glass-fibre thread; this means that glass-fibre thread must be originating (Brazilian origin, or Swiss origin with the donor-country content rule).

#### **Determination of origin**

Due to the 5 per cent general tolerance rule, the Brazilian glass-fibre fabrics producer can use the United States originating coloured glass-fibre thread and benefit from the Swiss preferences upon importation into Switzerland.