

# PROTOCOL ON RULES OF ORIGIN AND ORIGIN PROCEDURES

## TITLE I

### GENERAL PROVISIONS

#### ARTICLE 1

##### Definitions

For the purposes of this Protocol:

- (a) ““chapters””, ““headings”” and ““subheadings”” mean the chapters, the headings and the subheadings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (“Harmonized System”) with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (b) “classified” means the classification of a good under a particular heading or subheading of the Harmonized System;
- (c) “consignment” means products which are either:
  - (i) sent simultaneously from one exporter to one consignee; or
  - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (d) “ex-works price” means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” refers to the enterprise that has employed the subcontractor. Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the United Kingdom or Turkey, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (e) “fungible material” or “fungible product” means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;
- (f) “good” means both material and product;
- (g) “manufacture” means any kind of working or processing, including assembly;
- (h) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (i) “maximum content of non-originating materials” means the maximum content of non-originating materials which is permitted in order to consider a manufacture to be working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or subheading;
- (j) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (k) “value added” shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (l) “value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party. Where the value of the originating materials used needs to be established, this point shall be applied mutatis mutandis.

## TITLE II

### DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’

#### ARTICLE 2

##### General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the United Kingdom:

- (a) products wholly obtained in the United Kingdom within the meaning of Article 5;
  - (b) products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 6.
- 2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Turkey:
  - (a) products wholly obtained in Turkey within the meaning of Article 5;
  - (b) products obtained in Turkey incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Turkey within the meaning of Article 6.

### Article 3

#### Cumulation in the United Kingdom

1. Without prejudice to Article 2(1), products shall be considered as originating in the United Kingdom, if they are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)<sup>1</sup>, Iceland, Norway, Turkey or the European Union (the “EU”), or in any country listed in Annex 4, provided that the working or processing carried out in the United Kingdom goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to Article 2(1), and with the exclusion of products falling within Chapters 50 to 63, working or processing carried out in Iceland, Norway or the EU, shall be considered as having been carried out in the UK when the products obtained undergo subsequent working or processing in the UK that goes beyond the operations referred to in Article 8.
3. For cumulation provided for in paragraph 1, where the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the United Kingdom only where the value added there is greater than the value of the materials used that are originating in any of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as

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<sup>1</sup> Due to the customs union between Liechtenstein and Switzerland, products originating in Liechtenstein are considered as originating in Switzerland.

originating in the country which accounts for the highest value of originating materials used in the manufacture in the United Kingdom.

4. Products originating in the countries referred to in paragraph 1, which do not undergo any working or processing in the United Kingdom retain their origin if exported into one of these countries.
5. The cumulation provided for in this Article in respect of the EU may be applied provided that:
  - (a) the United Kingdom, Turkey and the EU have arrangements on administrative cooperation which ensure a correct implementation of this Article;
  - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
  - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties and the EU.
6. Except as provided for in paragraph 5, the cumulation provided for in this Article may be applied provided that:
  - (a) a preferential trade agreement in accordance with Article XXIV of the GATT 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination;
  - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
  - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.
7. The United Kingdom shall provide Turkey with details of the agreements or arrangements including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraph 1.
8. Turkey may opt to extend the application of paragraph 2 on importation of products falling within Chapters 50 to 63 unilaterally. If so, Turkey shall notify the Joint Committee of that decision, as well as any modifications thereof.

## ARTICLE 4

### Cumulation in Turkey

1. Without prejudice to Article 2(2), products shall be considered as originating in Turkey, if they are obtained there, incorporating materials originating in the United Kingdom, Switzerland (including Liechtenstein), Iceland, Norway or the EU, or in any country listed in Annex 4, provided that the working or processing carried out in Turkey goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to Article 2(2), and with the exclusion of products falling within Chapters 50 to 63, working or processing carried out in Iceland, Norway or the EU, shall be considered as having been carried out in Turkey when the products obtained undergo subsequent working or processing in Turkey that goes beyond the operations referred to in Article 8.
3. For cumulation provided for in paragraph 1 where the working or processing carried out in Turkey does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in Turkey only where the value added there is greater than the value of the materials used that are originating in any of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Turkey.
4. Products originating in the countries referred to in paragraph 1, which do not undergo any working or processing in Turkey, retain their origin if exported into one of these countries.
5. The cumulation provided for in this Article in respect of the EU may be applied provided that:
  - (a) the United Kingdom, Turkey and the EU have arrangements on administrative cooperation which ensure a correct implementation of this Article;
  - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
  - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.
6. Except as provided for in paragraph 5, the cumulation provided for in this Article may be applied provided that:

- (a) a preferential trade agreement in accordance with Article XXIV of the GATT 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination;
  - (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
  - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.
7. Turkey shall provide the United Kingdom with details of the agreements or arrangements including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraph 1.
8. The United Kingdom may opt to extend the application of paragraph 2 on importation of products falling within Chapters 50 to 63 unilaterally. If so, the United Kingdom shall notify the Joint Committee of that decision, as well as any modifications thereof.

## ARTICLE 5

### Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
- (a) mineral products and natural water extracted from its soil or from its seabed;
  - (b) plants, including aquatic plants, and vegetable products grown or harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products from slaughtered animals born and raised there;
  - (f) products obtained by hunting or fishing conducted there;
  - (g) products of aquaculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae, fry or fingerlings;

- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
  - (i) products made on board its factory ships exclusively from products referred to in subparagraph (h);
  - (j) used articles collected there fit only for the recovery of raw materials;
  - (k) waste and scrap resulting from manufacturing operations conducted there;
  - (l) products extracted from the seabed or below the seabed situated outside its territorial sea but where it has exclusive exploitation rights;
  - (m) goods produced there exclusively from the products specified in subparagraphs (a) to (l).
2. The terms 'its vessels' and 'its factory ships' in subparagraphs (h) and (i) of paragraph 1 respectively shall apply only to vessels and factory ships which meet each of the following requirements:
- (a) they are registered in the United Kingdom or Turkey;
  - (b) they sail under the flag of the United Kingdom or Turkey;
  - (c) they meet one of the following conditions:
    - (i) they are at least 50 per cent owned by nationals of the United Kingdom or Turkey; or
    - (ii) (aa) they are owned by companies which have their head office and their main place of business in the United Kingdom or Turkey; and  
(bb) are at least 50 per cent owned by the United Kingdom or Turkey or public entities or nationals of these Parties.

## ARTICLE 6

### Sufficient working or processing

1. Without prejudice to paragraph 3 and to Article 8, products which are not wholly obtained in a Party shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Annex 2 for the goods concerned are fulfilled.

2. If a product which has obtained originating status in a Party in accordance with paragraph 1 is used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. The determination of whether the requirements of paragraph 1 are met shall be carried out for each product. However, where the relevant rule is based on compliance with a maximum content of non-originating materials, the customs authorities of the Parties may authorise exporters to calculate the ex-works price of the products and the value of the non-originating materials on an average basis as set out in paragraph 4, in order to take into account the fluctuations in costs and currency rates.
4. Where the second sentence of paragraph 3 applies, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined by the exporting Party, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.
5. Exporters having opted for calculation on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.
6. The averages referred to in paragraph 4 shall be used as the ex-works price and the value of non-originating materials, respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

## ARTICLE 7

### Tolerance rule

1. By way of derogation from Article 6 and subject to paragraphs 2 and 3, non-originating materials which, according to the conditions set out in the list in Annex 2, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:



- (a) 15 % of the net weight of the product falling within Chapters 2 and 4 to 24, other than processed fishery products of Chapter 16;
  - (b) 15 % of the ex-works price of the product for products other than those covered by subparagraph (a).
- 2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63, for which the tolerances mentioned in Notes 6 and 7 of Annex 1 shall apply.
- 3. Paragraph 1 of this Article shall not allow any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 2 to be exceeded.
- 4. Paragraphs 1 and 3 of this Article shall not apply to products wholly obtained in a Party within the meaning of Article 5. However, without prejudice to Articles 8 and 9(1), the tolerance provided for in those provisions shall nevertheless apply to any product for which the rule laid down in the list in Annex 2 requires that the materials which are used in the manufacture of that product are wholly obtained.

## ARTICLE 8

### Insufficient working or processing

- 1. Without prejudice to paragraph 2, the following operations shall be considered to be insufficient working or processing to confer the status of an originating product, whether or not the requirements in Article 6 are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking-up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple painting and polishing operations;
  - (f) husking and partial or total milling of rice; polishing, and glazing of cereals and rice;
  - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds;
  - (n) mixing of sugar with any material;
  - (o) simple addition of water or dilution or dehydration or denaturation of products;
  - (p) simple assembly<sup>2</sup> of parts of articles to constitute a complete article or disassembly of products into parts;
  - (q) slaughter of animals;
  - (r) a combination of two or more operations specified in subparagraphs (a) to (q).
2. All the operations carried out in the exporting Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

## ARTICLE 9

### Unit of qualification

1. The unit of qualification for the application of this Protocol shall be the particular product which is considered to be the basic unit when determining classification using the nomenclature of the Harmonized System. It follows that:

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<sup>2</sup> Explanatory notes including a definition of “simple assembly” will be established by the Parties.

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
  - (b) when a consignment consists of a number of identical products classified under the same heading, each individual item shall be taken into account when applying this Protocol.
- 2. Where under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.
- 3. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

## ARTICLE 10

### Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating. When a set is composed of originating and non-originating products, the set as a whole shall also be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

## ARTICLE 11

### Neutral elements

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

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

## ARTICLE 12

### Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, economic operators may ensure the management of materials using the accounting segregation method, without keeping the materials on separate stocks.
2. Economic operators may ensure the management of originating and non-originating fungible products of heading 1701 using the accounting segregation method, without keeping the products on separate stocks.
3. Parties may require that the application of accounting segregation be subject to prior authorisation by the customs authorities. The customs authorities may grant the authorisation subject to any conditions they deem appropriate and shall monitor the use made of the authorisation. The customs authorities may withdraw the authorisation whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol. Through the use of accounting segregation, it must be ensured that, at any time, no more products can be considered as “originating in the exporting Party” than would have been the case if a method of physical segregation of the stocks had been used. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the exporting Party.
4. The beneficiary of the method referred to in paragraphs 1 and 2 shall make out or apply for proofs of origin for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

## TITLE III

### TERRITORIAL REQUIREMENTS

## Article 13

### Principle of territoriality

1. The conditions set out in Title II shall be fulfilled without any interruption in the Party concerned.

2. If originating products exported from the United Kingdom or Turkey to another country are returned, they shall be considered to be non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the products returned are the same as those which were exported; and
  - (b) they have not undergone any operations beyond those necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Party on materials exported from that Party and subsequently re-imported there, provided:
  - (a) those materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 8 prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the re-imported products have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the exporting Party by applying this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for obtaining originating status set out in Title II shall not apply to working or processing done outside the exporting Party. However, where, in the list in Annex 2, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the exporting Party, taken together with the total added value acquired outside that Party by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying paragraphs 3 and 4, “total added value” shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.
6. Paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex 2 or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 7 is applied.

7. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing arrangements, or similar arrangements.

## ARTICLE 14

### Non-alteration

1. The preferential treatment provided for under this Agreement shall apply only to products satisfying the requirements of this Protocol and declared for importation in the United Kingdom or Turkey, provided that those products are the same as those exported from the exporting Party. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or to add or affix marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party carried out under customs supervision in the country or countries of transit or splitting prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the third country or countries of transit.
3. Without prejudice to Title V of this Protocol, the splitting of consignments may take place, provided they remain under customs supervision in the third country or countries of splitting.
4. In the case of doubt, the importing Party may request the importer or its representative to submit at any time all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and notably by:
  - (a) contractual transport documents such as bills of lading;
  - (b) factual or concrete evidence based on marking or numbering of packages;
  - (c) a certificate of non-manipulation provided by the customs authorities of the country or countries of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country or countries of transit or splitting; or
  - (d) any evidence related to the goods themselves.

## ARTICLE 15

### Exhibitions

1. Originating products, sent for exhibition in a country other than with which cumulation is applicable in accordance with Articles 3 and 4, and sold after the exhibition for importation in a Party, shall benefit on importation from this Agreement, provided it is shown to the satisfaction of the customs authorities that:
  - (a) an exporter has consigned these products from the United Kingdom or Turkey to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to a person in the United Kingdom or Turkey;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with Title V of this Protocol and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## TITLE IV

### DRAWBACK OR EXEMPTION

#### ARTICLE 16

##### Drawback of or exemption from customs duties

1. Non-originating materials used in the manufacture of products falling within Chapters 50 to 63 originating in a Party for which a proof of origin is issued or made out in accordance with Title V of this Protocol shall not be subject in the exporting Party to drawback of or exemption from customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the exporting Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The prohibition in paragraph 1 shall not apply to trade between the Parties for products that obtained originating status by application of cumulation of origin covered by Article 3(1), 3(2) or 4(1).



TITLE V

ORIGIN PROCEDURES

ARTICLE 17

Definitions

1. For the purposes of this Title:
  - (a) “exporter” means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces an originating good and makes out an origin declaration;
  - (b) “identical goods” mean goods that are the same in all respects, including physical characteristics, quality and reputation, irrespective of minor differences in appearance that are not relevant to a determination of origin of those goods under this Protocol;
  - (c) “importer” means a person who imports an originating good and claims preferential tariff treatment for it; and
  - (d) “origin declaration” means a declaration made by an exporter in accordance with Article 19 for the purpose of enabling the identification of an originating good.
2. Unless otherwise provided for in this Title, words and phrases defined in this Protocol shall have the same meaning when used in this Title.

ARTICLE 18

Claims for preferential treatment

1. Each Party shall provide that originating goods that meet the requirements of this Protocol shall benefit from preferential treatment under this Agreement on the basis of a claim for preferential treatment made by the importer based on an origin declaration which meets the requirements of Article 19.
2. The importing Party may deny that claim for preferential treatment if any importer, exporter or party fails to comply with any requirement of this Protocol.

## ARTICLE 19

### Origin declaration

1. An origin declaration shall:
  - (a) take the form of a written self-declaration of origin which may be in the form set out in Annex 3 made by the exporter which clearly states that the goods imported meet the conditions required for preferential treatment under the terms of this Agreement; and
  - (b) be provided on, or attached to, an invoice or any other commercial document that describes the goods concerned in sufficient detail to enable them to be identified.
2. Each Party shall permit an origin declaration to be sent electronically and directly from the exporter in one Party to an importer in the other Party. Such an approach will allow the use of electronic signatures or identification codes.

## ARTICLE 20

### Validity of the origin declaration

1. Each Party shall provide that an origin declaration shall be valid for 12 months from the date it was completed, or for such longer period of time as provided by the importing Party. The preferential treatment may be claimed, within this validity period, from the customs authority of the importing Party.
2. Each Party shall provide that an origin declaration may apply to:
  - (a) a single shipment of originating goods into the territory of a Party; or
  - (b) multiple shipments of identical originating goods within any period specified in the origin declaration not exceeding 12 months.
3. The importing Party may accept an origin declaration submitted to its customs authority after the validity period for the purpose of preferential treatment in accordance with that Party's laws and regulations.
4. If unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single origin declaration for such products may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

## ARTICLE 21

### Exemptions from origin declaration requirements

1. Each Party may, in conformity with its laws and regulations, waive the requirement to present an origin declaration for low value importations of originating goods from the other Party.
2. Each Party may exclude any importation from the provisions of paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Protocol related to origin declarations.
3. Each Party may set value limits for products referred to in paragraph 1, and shall exchange information with the other Party regarding those limits.

## ARTICLE 22

### Delayed claims for preferential treatment

Each Party shall, in conformity with its laws and regulations, provide that, if a good would have qualified as originating when it was imported into the territory of that Party but the importer did not have an origin declaration at the time of importation, the importer of the good may, within a period of time of no less than two years after the date of importation, apply for a refund of duties paid as a result of the good not having been accorded preferential tariff treatment.

## ARTICLE 23

### Incorrect claims for preferential treatment

1. Each Party shall provide that:
  - (a) an exporter that has completed an origin declaration and becomes aware or has reason to believe that it contains incorrect information shall be obliged to immediately notify the importer in writing of any change affecting the originating status of each good to which the origin declaration applies; and
  - (b) an importer that becomes aware or has reason to believe that an origin declaration for a good which it has imported and to which preferential treatment has been granted contains incorrect information shall immediately notify the customs authority of the importing Party in

writing of any change affecting the originating status of that good and pay any duties owing.

2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to an origin declaration, to consider as a significant mitigating factor a voluntary notification given in accordance with paragraph 1, provided in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

## ARTICLE 24

### Discrepancies

1. Each Party shall provide that the discovery of slight discrepancies between the statements made in an origin declaration and those made in the documents submitted to its customs authority for the purpose of carrying out the formalities for importing the goods shall not of themselves render the origin declaration null and void if it is established that those documents corresponds to the goods submitted.
2. Each Party shall provide that obvious formal errors such as typing errors on an origin declaration shall not cause the origin declaration to be rejected if these errors do not create doubts concerning the correctness of the statements made in the origin declaration.
3. Each Party shall provide that if its customs authority determines that an origin declaration in respect of a good imported into its territory is illegible or defective on its face, the importer shall be granted a period of not less than 30 days to provide the customs authority of the importing Party with a copy of the corrected origin declaration.
4. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice or other commercial document was issued in a third country.

## ARTICLE 25

### Penalties

Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to the provisions of this Protocol.

## ARTICLE 26

### Record keeping requirements

1. The exporting Party shall require an exporter that has completed an origin declaration to keep for three years after the completion of the origin declaration, or for such longer period of time as the exporting Party may specify, and to provide to that Party upon request:
  - (a) a copy of the origin declaration; and
  - (b) all supporting documents and written statements from producers or suppliers which evidence the claim in the origin declaration that the good is originating.
2. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, that producer or supplier shall be required to maintain records in accordance with paragraph 1.
3. The importing Party may require that an importer that has been granted preferential treatment shall keep documentation relating to the importation of the good, including a copy of the origin declaration, for three years after the date of import, or for a longer period of time as that Party may specify.
4. Each Party shall permit, in accordance with that Party's laws and regulations, importers, exporters, producers and suppliers in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
5. A Party may deny preferential treatment to a good that is the subject of a verification of origin when the importer, exporter, producer or supplier of the good that is required to maintain records or documentation under this Article:
  - (a) fails to maintain records or documentation in accordance with this Protocol; or
  - (b) denies access to those records or that documentation.

## ARTICLE 27

### Verification of origin

#### *Administering a verification of origin regime*

1. For the purpose of ensuring the proper application of this Protocol, the Parties shall assist each other, through their customs authorities, in verifying whether goods are originating for the purposes of this Protocol, and ensuring the accuracy of claims for preferential treatment for the purposes of this Protocol.
2. A Party's request for a verification of origin concerning whether a good is originating or whether all other requirements of this Protocol are fulfilled shall be:
  - (a) based on risk assessment methods applied by the customs authority of the importing Party, which may include random selection; or
  - (b) made when the importing Party has reasonable doubts about whether the good is originating or whether all other requirements of this Protocol have been fulfilled.

#### *Requesting a verification of origin*

3. The customs authority of the importing Party may verify whether a good is originating by requesting, in writing, that the customs authority of the exporting Party conduct a verification concerning whether a good is originating.
4. When requesting a verification of origin, the customs authority of the importing Party shall provide the customs authority of the exporting Party with:
  - (a) the identity of the customs authority issuing the request;
  - (b) the name of the exporter, producer or supplier to be verified;
  - (c) the subject and scope of the verification; and
  - (d) a copy of the origin declaration and, where applicable, any supporting documentation.
5. When appropriate, the customs authority of the importing Party may request specific documentation and information from the customs authority of the exporting Party as part of a verification of origin.

6. A request to conduct a verification of origin made by the customs authority of the importing Party shall be provided to the customs authority of the exporting Party by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority.
7. The customs authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt (which for the avoidance of doubt may be sent by email) of this request within a period of 45 days from the date of receipt of the written request, or any other time period agreed upon by the Parties.

*Conducting a verification of origin*

8. Following a request outlined in paragraph 6, the customs authority of the exporting Party shall proceed to the origin verification. For this purpose, the customs authority may, in accordance with its laws and regulations:
  - (a) request documentation;
  - (b) call for any evidence; and
  - (c) visit the premises of an exporter, a producer or supplier to review the records referred to in Article 26(1) and (2) and observe the facilities used in the production of the good.
9. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, the exporter may arrange for that producer or supplier to provide documentation or information directly to the customs authority of the exporting Party upon request.

*Release of goods subject to a verification of origin*

10. Pending the results of a verification of origin conducted pursuant to paragraph 11, the importing Party shall allow the release of the good, subject to payment of duties or provision of a guarantee in the form of a surety, a deposit or some other appropriate instrument as provided for in its laws and regulations. If, as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential treatment to the good and refund any excess duties paid or release any guarantee provided, unless the guarantee also covers other obligations which have not been discharged.

*Completing a verification of origin*

11. As soon as possible and in any event within 10 months after receiving the written request for a verification of origin, the customs authority of the exporting Party shall complete a verification, and shall:

- (a) provide to the customs authority of the importing Party, by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority, a written report in order for it to determine whether the good is originating or not, which contains:
    - (i) the results of the verification;
    - (ii) the description of the good subject to verification and the tariff classification relevant to the application of the rules of origin;
    - (iii) a description and explanation of the good sufficient to support the rationale concerning the originating status of the good;
    - (iv) information on the manner in which the verification was conducted; and
    - (v) where appropriate, supporting documentation, and
  - (b) subject to its laws and regulations, notify the exporter of the outcome of the verification of origin.
12. The period of time within which a verification of origin shall be completed may be extended by mutual consent of the customs authorities concerned.

*Result of a verification of origin*

13. If a verification of origin finds that the importer, exporter, producer or supplier has failed to comply with any requirement of this Protocol, the importing Party may deny preferential treatment to the good.
14. If the result of a verification of origin has not been provided in accordance with this Protocol, the customs authority of the importing Party may deny preferential treatment to a good if it has reasonable doubt that, or when it is unable to determine whether, the good is originating.

*Review and appeal*

15. Each Party shall grant substantially the same rights of review and appeal of determinations of origin issued by its customs authority as it provides to importers in its territory, to any person who has received a determination on origin in the application of this Article.

*Disputing the result of a verification of origin*

16. Each Party shall provide that, if there are differences between the Parties in relation to the verification procedures set out in this Article or in the interpretation of the rules of origin in determining whether a good qualifies as



originating, and these differences cannot be resolved through consultations between the customs authority requesting the verification and the customs authority responsible for performing the verification, and if the customs authority of the importing Party intends to make a determination of origin that is inconsistent with the written report provided by the customs authority of the exporting Party, the customs authority of the importing Party shall notify the customs authority of the exporting Party within 60 days of receiving the written report.

17. At the request of either Party, the Parties shall hold and conclude consultations within 90 days from the date of the notification referred to in paragraph 16 to resolve those differences. The period for concluding consultations may be extended on a case by case basis by mutual written consent between the Parties. The customs authority of the importing Party may make its determination of origin after the conclusion of these consultations.
18. In all cases, the settlement of differences between the importer and the customs authority of the importing Party shall be under the law of the importing Party.

## ARTICLE 28

### Notifications and cooperation

1. The Parties shall cooperate in the uniform administration and interpretation of this Protocol and, through their customs authorities, assist each other in verifying the originating status of the products on which an origin declaration is based.
2. For the purpose of facilitating the verifications or assistance referred to in paragraph 1, the customs authorities of the Parties shall provide each other with addresses of the responsible customs authorities.
3. The Parties agree that the customs authority of the exporting Party assumes all expenses in carrying out verifications of origin.
4. The Parties agree that their customs authorities will discuss the overall operation and administration of the verification process, including forecasting of workload and discussing priorities. If there is an unusual increase in the number of requests, the customs authorities of the Parties will consult to establish priorities and consider steps to manage the workload, taking into consideration operational requirements.

## ARTICLE 29

### Confidentiality

1. This Protocol does not require a Party to furnish or allow access to information, the disclosure of which would impede law enforcement or would be contrary to that Party's law protecting business information.
2. Each Party shall maintain, in conformity with its law, the confidentiality of the information collected pursuant to this Protocol and shall protect that information from disclosure that could prejudice the competitive position of the person providing the information. If the Party receiving or obtaining the information is required by its law to disclose the information, that Party shall notify the person or Party who provided that information.
3. Each Party shall ensure that the confidential information collected pursuant to this Protocol shall not be used for purposes other than the administration and enforcement of determination of origin and of customs matters, except with the permission of the person or Party who provided the confidential information.
4. Notwithstanding paragraph 3, a Party may allow information collected pursuant to this Protocol to be used in any administrative, judicial, or quasi-judicial proceedings instituted in its territory for failure to comply with customs related laws and regulations implementing this Protocol. A Party shall notify the person or Party who provided the information in advance of such use.
5. The Parties shall exchange information on their respective law for the purpose of facilitating the operation and application of paragraph 2.

## TITLE IV

### FINAL PROVISIONS

## ARTICLE 30

### Ceuta and Melilla

For the purposes of this Protocol, reference to "European Union" shall not cover Ceuta and Melilla.

## ARTICLE 31

### Republic of San Marino

Without prejudice to Article 2, a product originating in the Republic of San Marino shall, due to the customs union between the European Union and the Republic of San Marino, be considered as originating in the European Union.

## ARTICLE 32

### Principality of Andorra

Without prejudice to Article 2, a product originating in the Principality of Andorra classified under Chapters 25 to 97 shall, due to the customs union between the European Union and the Principality of Andorra, be considered as originating in the European Union.

## ARTICLE 33

### Transitional provisions for products in transit or storage

1. The provisions of this Agreement may be applied to products which comply with the provisions of this Protocol and which, on the date of entry into force of this Agreement, are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 18 to the customs authority of the importing Party, within 12 months of that date.
2. Paragraph 1 does not apply where the Parties have satisfied the conditions set out in Article 13.3(3), in which case the provisions of this Agreement may be applied to products which comply with the provisions of this Protocol and which, on 1 January 2021, are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 18 to the customs authority of the importing Party, within 12 months of that date.

## ARTICLE 34

Amendment to this Protocol and its Annexes

The Joint Committee may amend this Protocol and its Annexes.

## ANNEX 1

### Introductory Notes to the List in Annex 2

#### **Note 1 - General introduction**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of this Protocol. There are four different types of rule, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
- (c) a specific working and processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

#### **Note 2 - The structure of the list**

- 2.1 The first two columns in the list describe the product obtained. Column (1) gives the heading number or chapter number used in the Harmonized System and column (2) 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 column (3). Where, in some cases, the entry in column (1) is preceded by an "ex", this signifies that the rules in column (3) 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 column (3) 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 column (3).
- 2.4 Where two alternative rules are set out in column (3), separated by "*or*", it is at the choice of the exporter which one to use.

### **Note 3 - Examples of how to apply the rules**

- 3.1 Article 6 of this Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.
- 3.2 Pursuant to Article 8 of this Protocol, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to Article 8 of this Protocol, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not. If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that “non-originating materials of headings 1101 to 1108 cannot exceed 20% weight”, the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column (2) of the list.

- 3.4 When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this.

- 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 higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

**Note 4 - General provisions concerning certain agricultural goods**

- 4.1 Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a Party shall be treated as originating in the territory of that Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.
- 4.2 In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

**Note 5 - Terminology used in respect of certain textile products**

- 5.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2 The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.
- 5.5 Printing (when combined with Weaving, Knitting/ Crocheting, Tufting or Flocking) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.
- 5.6 Printing (as standalone operation) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is

given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory/finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the materials used does not exceed 50% of the ex-works price of the product.

**Note 6 - Tolerances applicable to products made of a mixture of textile materials**

- 6.1 Where, for a given product in the list, reference is made to this Note, the conditions set out in column (3) shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 15% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4).
- 6.2 However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- (a) silk;
- (b) wool;
- (c) coarse animal hair;
- (d) fine animal hair;
- (e) horsehair;
- (f) cotton;
- (g) paper-making materials and paper;
- (h) flax;
- (i) true hemp;
- (j) jute and other textile bast fibres;
- (k) sisal and other textile fibres of the genus *Agave*;
- (l) coconut, abaca, ramie and other vegetable textile fibres;
- (m) synthetic man-made filament fibres of polypropylene;
- (n) synthetic man-made filament fibres of polyester;
- (o) synthetic man-made filament fibres of polyamide;



- (p) synthetic man-made filament fibres of polyacrylonitrile;
- (q) synthetic man-made filament fibres of polyimide;
- (r) synthetic man-made filament fibres of polytetrafluoroethylene;
- (s) synthetic man-made filament fibres of poly(phenylene sulphide);
- (t) synthetic man-made filament fibres of poly(vinyl chloride);
- (u) other synthetic man-made filament fibres;
- (v) artificial man-made filament fibres of viscose;
- (w) other artificial man-made filament fibres;
- (x) current-conducting filaments;
- (y) synthetic man-made staple fibres of polypropylene;
- (z) synthetic man-made staple fibres of polyester;
- (aa) synthetic man-made staple fibres of polyamide;
- (bb) synthetic man-made staple fibres of polyacrylonitrile;
- (cc) synthetic man-made staple fibres of polyimide;
- (dd) synthetic man-made staple fibres of polytetrafluoroethylene;
- (ee) synthetic man-made staple fibres of poly(phenylene sulphide);
- (ff) synthetic man-made staple fibres of poly(vinyl chloride);
- (gg) other synthetic man-made staple fibres;
- (hh) artificial man-made staple fibres of viscose;
- (ii) other artificial man-made staple fibres;
- (jj) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (kk) products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- (ll) other products of heading 5605;

(mm) glass fibres ;

(nn) metal fibres;

(oo) mineral fibres.

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

**Note 7 - Other tolerances applicable to certain textile products**

- 7.1 Where, in the list, reference is made to this Note, textile materials (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 15% of the ex-works price of the product.
- 7.2 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.
- 7.3 Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

**Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27**

- 8.1 For the purposes of headings ex 2707 and 2713, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;

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

8.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a

chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

**Note 9 - Definition of specific processes and simple operations carried out in respect of certain products of chapters**

- 9.1 Products falling within Chapter 30 obtained in a Party by using cell cultures, shall be considered as originating in that Party. "Cell culture" is defined as the cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.
- 9.2 Products falling within Chapters 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26): obtained in a Party by fermentation shall be considered as originating in that Party. "Fermentation" is a biotechnological process in which human, animal, plant cells, bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 29 to 39.
- 9.3 Following transformations are considered sufficient according to Article 4 for products falling within Chapters 28, 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26):

- (a) **Chemical reaction:** A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the "CAS number".

The following processes should not be considered for purposes of origin:

- (i) dissolving in water or other solvents;
- (ii) the elimination of solvents including solvent water; or
- (iii) the addition or elimination of water of crystallization.

A chemical reaction as defined above is to be considered as origin conferring.

- (b) **Mixtures and Blends:** The deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.
- (c) **Purification:** Purification is to be considered as origin conferring provided that purification occurs in the territory of one or both of the Parties results in one of the following criteria being satisfied:
- (i) purification of a good resulting in the elimination of at least 80 per cent of the content of existing impurities; or
  - (ii) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
    - (aa) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
    - (bb) chemical products and reagents for analytical, diagnostic or laboratory uses;
    - (cc) elements and components for use in micro-electronics;
    - (dd) specialised optical uses;

(ee) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);

(ff) carriers used in a separation process; or

(gg) nuclear grade uses.

- (a) **Change in particle size:** The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials, is to be considered as origin conferring.
- (b) **Standard materials:** Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.
- (c) **Isomer separation:** The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

## ANNEX 2

List of Working or Processing Required to be Carried out on Non-originating Materials in order for the Product Manufactured to Obtain Originating Status

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and sub-heading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for	Manufacture from materials of any heading
ex 1302	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40 % of the weight of the final product



<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
1504 to 1506	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 1512	<p>Sunflower seed oils and their fractions</p> <ul style="list-style-type: none"> <li>- for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> <li>- other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p>
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
Ex 1516	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1702	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <p>-Chemically-pure maltose and fructose</p>	<p>Manufacture from materials of any heading, including other materials of heading 1702</p>
	<p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product</p>
1704	<p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>- the weight of sugar used does not exceed 40 % of the weight of the final product</p> <p>or</p> <p>- the value of sugar used does not exceed 30 % of the ex-works price of the product</p>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 1806	Chocolate and other food preparations containing cocoa; except for:	Manufacture from materials of any heading, except that of the product, in which: - the weight of sugar used does not exceed 40 % of the weight of the final product or - the value of sugar used does not exceed 30 % of the ex-works price of the product
180610	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
1901	Malt extract; food preparations of flour,	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	<p>groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product</p>
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p>	<p>Manufacture from materials of any heading, except that of the product, in which</p> <ul style="list-style-type: none"> <li>- the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product and</li> <li>- the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product</li> </ul>
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture from materials of any heading, except potato starch of heading 1108</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> <li>- the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and</li> <li>- the weight of sugar used does not exceed 40 % of the weight of the final product</li> </ul>
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading , except that of the product, in which all the materials of Chapter 7 used are wholly obtained

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 2008	Products, other than: - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2103	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> <li>- the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product</li> </ul> and <ul style="list-style-type: none"> <li>- the combined weight of sugar and of the materials of Chapter 4 used does not exceed 60 % of the weight of the final product</li> </ul>
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product



<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained
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 2009	Manufacture from materials of any heading, except that of the product
2207 and 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 2207 or 2208, in which all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2309	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapters 2 and 3 used are wholly obtained,</li> <li>- the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product,</li> <li>- the individual weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of the final product and</li> <li>- the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50% of the weight of the final product</li> </ul>
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30% of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403 19, in which at least 10% by weight of all materials of heading 2401 used is wholly obtained
ex 2403	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es)<sup>1</sup></p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>

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<sup>1</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	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 of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex- works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>3</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

<sup>2</sup> For the special conditions relating to ‘specific Processes’, see Introductory Notes 8.1 and 8.3.

<sup>3</sup> For the special conditions relating to ‘specific Processes’, see Introductory Notes 8.1 and 8.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
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>4</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
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>5</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

<sup>4</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

<sup>5</sup> For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product



HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	<p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading
Chapter 31	Fertilizers	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
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;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes;	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 37	Photographic or cinematographic goods	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 38	Miscellaneous chemical products; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex3811	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:	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	
Ex 3824 99 and ex 3826 00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 39	Plastics and articles thereof	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex4012	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	<p>Re-tanning of tanned leather</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product</p>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms.	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	-Beadings and mouldings	Beading or moulding



<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5004 to ex 5006	Silk yarn and yarn spun from silk waste	<sup>(6)</sup> Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5007	Woven fabrics of silk or of silk waste	<sup>(7)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product

<sup>7</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<sup>(8)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<sup>(9)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

<sup>8</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>9</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	<sup>(10)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

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<sup>10</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5208 to 5212	Woven fabrics of cotton	<sup>(11)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product

<sup>11</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<sup>(12)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<sup>(13)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

<sup>12</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>13</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.



HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<sup>(14)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

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<sup>14</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5407 and 5408	Woven fabrics of man-made filament yarn	<sup>(15)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres

<sup>15</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5508 to 5511	Yarn and sewing thread of man-made staple fibres	<sup>(16)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

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<sup>16</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5512 to 5516	Woven fabrics of man-made staple fibres:	<sup>(17)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<sup>(18)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning

<sup>17</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>18</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	<p>Spinning of natural fibres</p> <p>or</p> <p>Extrusion of man-made fibres combined with spinning</p> <p>or</p> <p>Flocking combined with dyeing or printing</p> <p>or</p> <p>Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
5602	Felt, whether or not impregnated, coated, covered or laminated:	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Needleloom felt	<p>(<sup>19</sup>)</p> <p>Extrusion of man-made fibres combined with fabric formation,</p> <p>However:</p> <ul style="list-style-type: none"> <li>– polypropylene filament of heading 5402,</li> <li>– polypropylene fibres of heading 5503 or 5506, or</li> <li>– polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Non-woven fabric formation alone in the case of felt made from natural fibres</p>
	– Other	<p>(<sup>20</sup>)</p> <p>Extrusion of man-made fibres combined with fabric formation,</p> <p>or</p> <p>Non-woven fabric formation alone in the case of other felt made from natural fibres</p>

<sup>19</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>20</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5603	Nonwovens whether or not impregnated, coated, covered or laminated	
560311 to 560314	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	<p>Manufacture from</p> <ul style="list-style-type: none"> <li>- directionally or randomly oriented filaments or</li> <li>- substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven</li> </ul>
560391 to 560394	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	<p>Manufacture from</p> <ul style="list-style-type: none"> <li>- directionally or randomly oriented staple fibres and/or</li> <li>- chopped yarns, of natural or man-made origin, followed in both by bonding into a nonwoven</li> </ul>
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	<sup>(21)</sup> Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<sup>(22)</sup> Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

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<sup>21</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>22</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.



HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<sup>(23)</sup> Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing

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<sup>23</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 57	Carpets and other textile floor coverings:	<p>(<sup>24</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or with tufting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn</p> <p>or</p> <p>Tufting combined with dyeing or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Extrusion of man-made fibres combined with non-woven techniques including needle punching</p> <p>Jute fabric may be used as a backing.</p>

<sup>24</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for	<p>(<sup>25</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving or tufting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting</p> <p>or</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing</p> <p>or</p> <p>Tufting combined with dyeing or with printing</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Yarn dyeing combined with weaving</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

<sup>25</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50% of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90 % by weight of textile materials	Weaving
	- Other	Extrusion of man-made fibres combined with weaving

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	<sup>(26)</sup> Weaving combined with dyeing or with coating or with laminating or with metalizing  Jute fabric may be used as a backing.
5905	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

<sup>26</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Other	<sup>(27)</sup> Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)
5906	Rubberised textile fabrics, other than those of heading 5902:	

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<sup>27</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Knitted or crocheted fabrics	<p>(<sup>28</sup>)</p> <p>Spinning of natural and/or man-made staple fibres combined with knitting/crocheting</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with knitting/crocheting</p> <p>or</p> <p>Knitting or crocheting combined with rubberising</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres combined with weaving

<sup>28</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Other	<p>Weaving, knitting or non-woven process combined with dyeing or with coating rubberising</p> <p>or</p> <p>Yarn dyeing combined with weaving, knitting or non-woven process</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>



HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:	
	–Incandescent gas mantles, impregnated	Manufacture from tubular knitted/crocheted gas mantle fabric
	– Other	Manufacture from materials of any heading, except that of the product.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
5909 to 5911	Textile articles of a kind suitable for industrial use:	<p>(<sup>29</sup>)</p> <p>Spinning of natural and/or of man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made fibres combined with weaving</p> <p>or</p> <p>Weaving combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

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<sup>29</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 60	Knitted or crocheted fabrics	<p><sup>(30)</sup>  Spinning of natural and/or man-made staple fibres combined with knitting/crocheting  or  Extrusion of man-made filament yarn combined with knitting/crocheting  or  Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing  or  Flocking combined with dyeing or with printing  or  Yarn dyeing combined with knitting/crocheting  or  Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	

<sup>30</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- 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	<sup>(31)</sup> <sup>(32)</sup> Knitting or crocheting combined with making-up including cutting of fabric
	- Other	<sup>(33)</sup> Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	<sup>(34)</sup> <sup>(35)</sup> Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)

<sup>31</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>32</sup> See Introductory Note 7.

<sup>33</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>34</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>35</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<sup>(36)</sup> Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	<sup>(37)</sup> <sup>(38)</sup> Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric

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<sup>36</sup> See Introductory Note 7.

<sup>37</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>38</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, 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	<sup>(39)</sup> <sup>(40)</sup> Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	

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<sup>39</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>40</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Embroidered	<sup>(41)</sup> <sup>(42)</sup> Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up including cutting of fabric preceded by printing (as standalone operation)
	– Other	<sup>(43)</sup> <sup>(44)</sup> Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	

<sup>41</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>42</sup> See Introductory Note 7.

<sup>43</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>44</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Embroidered	<p><sup>(45)</sup></p> <p>Weaving combined with making-up including cutting of fabric</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Making-up preceded by printing (as standalone operation)</p>
	–Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p><sup>(46)</sup></p> <p>Weaving combined with making-up including cutting of fabric</p> <p>or</p> <p>Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making-up including cutting of fabric</p>

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<sup>45</sup> See Introductory Note 7.

<sup>46</sup> See Introductory Note 7.



HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Interlinings for collars and cuffs, cut out	Manufacture: -from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	<sup>(47)</sup> Weaving combined with making-up including cutting of fabric
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	– Of felt, of nonwovens	<sup>(48)</sup> Non-woven fabric formation combined with making-up including cutting of fabric
	– Other:	

<sup>47</sup> See Introductory Note 7.

<sup>48</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– – Embroidered	( <sup>49</sup> )( <sup>50</sup> ) Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	– – Other	( <sup>51</sup> )( <sup>52</sup> ) Weaving or knitting/crocheting combined with making-up including cutting of fabric
6305	Sacks and bags, of a kind used for the packing of goods	( <sup>53</sup> ) Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	

<sup>49</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>50</sup> See Introductory Note 7.

<sup>51</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>52</sup> See Introductory Note 7.

<sup>53</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
	– Of nonwovens	<sup>(54)</sup> <sup>(55)</sup> Non-woven fabric formation combined with making-up including cutting of fabric
	– Other	<sup>(56)</sup> <sup>(57)</sup> Weaving combined with making-up including cutting of fabric
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, no originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406

<sup>54</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>55</sup> See Introductory Note 7.

<sup>56</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

<sup>57</sup> See Introductory Note 7.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or 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 from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
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	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex7102, ex7103 and ex7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
7106, 7108 and 7110	Precious metals:	

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex7107, ex7109 and ex7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7208 to 7212	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7213 to 7216	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex7301	Sheet piling	Manufacture from materials of heading 7207



HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of heading 7206 to 7212 and 7218 or 7224
ex7307	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, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used.
ex7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading

HS heading	Description of product	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
7408	Copper wire	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- From materials of any heading, except that of the product, and</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- From materials of any heading, except that of the product, and</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
7601	Unwrought aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- From materials of any heading, except that of the product, and</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex7616	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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except 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; and</li> <li>- In which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>
Chapter 78	Lead and articles thereof:	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof;:	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof;:	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	<p>Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set</p>
Chapter 83	Miscellaneous articles of base metal	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8425- 8430	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</p> <p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</p> <p>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</p> <p>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics</p> <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8431, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8444-8447	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials:</p> <p>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447</p> <p>Weaving machines (looms):</p> <p>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8448, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>



HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8456-8465	<p>Machine tools for working any material by removal of material,</p> <p>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</p> <p>Lathes for removing metal</p> <p>Machine tools:</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8466,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8469-8472	<p>Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers</p> <p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data</p> <p>Other office machines</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8473,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
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	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8501-8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519, 8521	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 8522, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8525-8527	<p>Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders</p> <p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p> <p>Reception apparatus for radio-broadcasting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8529, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8535-8537	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:</p>	<p>Manufacture from materials of any heading, except that of the product and heading 8538, or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8542 31 to 8542 39	Monolithic integrated circuits	<p>Diffusion in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8544-8548	<p>Insulated wire, cable (and other insulated electric conductors, optical fibre cables</p> <p>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes</p> <p>Electrical insulators of any material</p> <p>Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material</p> <p>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</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>

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 50 % 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 45 % of the ex-works price of the product
8708	Parts and accessories for vehicles of headings 8701 to 8705	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 88	Aircraft, spacecraft, and parts thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 89	Ships, boats and floating structures	<p>Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used,</p> <p>or</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 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9001 50	Spectacle lenses of other materials than glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which one of the following operations is made:</p> <ul style="list-style-type: none"> <li>- surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles</li> <li>- coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer</li> </ul> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % 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 50 % 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



<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing, carried out on non-originating materials, which confers originating status</b>
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

## ANNEX 3

### Text of the Origin Declaration

The origin 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.

#### English version

The exporter of the products covered by this document (customs authorisation No ...<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(2)</sup> preferential origin.

#### Turkish version

Bu belge (gümrük onay No: ... (1)) kapsamındaki girdilerin ihracatçısı, aksi açıkça belirtilmedikçe, bu girdilerin ... (2) tercihli menşeli olduğunu beyan eder.

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

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

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<sup>1</sup> For exporters located in Turkey, when the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. When the origin declaration is made out by an exporter located in the UK, the EORI number must be entered in this space.

<sup>2</sup> Origin of products to be indicated.

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

<sup>4</sup> In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## ANNEX 4

### List Referred to in Articles 3(1) and 4(1)

1. The People's Democratic Republic of Algeria
2. The Arab Republic of Egypt
3. The State of Israel
4. The Hashemite Kingdom of Jordan
5. The Republic of Lebanon
6. The Kingdom of Morocco
7. West Bank and the Gaza Strip
8. The Syrian Arab Republic
9. The Republic of Tunisia
10. The Republic of Albania
11. Bosnia and Herzegovina
12. The Republic of North Macedonia
13. Montenegro
14. The Republic of Serbia
15. The Republic of Kosovo
16. The Kingdom of Denmark in respect of the Faroe Islands
17. The Republic of Moldova
18. Georgia
19. Ukraine

## MUTUAL ADMINISTRATIVE ASSISTANCE PROTOCOL IN CUSTOMS MATTERS

### ARTICLE 1

#### Definitions

For the purposes of this Protocol:

- (a) “customs law” means any legal and administrative provisions applicable or enforceable by either customs authority in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control, and in connection with combating money laundering;
- (b) “customs offence” means any violation or attempted violation of customs law;
- (c) “information” means any data, whether or not processed or analysed, documents, reports and other communications in any format, including electronic, or certified or authenticated copies thereof;
- (d) “personal data” means any data concerning an identified or identifiable natural person;
- (e) “requested authority” means the customs authority from which assistance is requested;
- (f) “requesting authority” means the customs authority which requests assistance;
- (g) “requested Party” means the Party whose customs authority is requested to provide assistance; and
- (h) “requesting Party” means the Party whose customs authority requests assistance.

### ARTICLE 2

#### Scope of assistance

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol to ensure the correct application of customs law, in particular, by preventing, investigating and combating of customs offences.

2. All assistance under this Protocol by either customs authority shall be provided in accordance with its national legal and administrative provisions and within the limits of its competence and available resources.
3. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of either Party which is competent for the application of this Protocol. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
4. The provisions of this Protocol shall not give rise to a right on the part of any person to obtain, suppress or exclude any evidence or to impede the execution of a request.
5. Assistance to recover duties, taxes or fines is not covered by this Protocol.

### ARTICLE 3

#### Assistance on request

1. At the request of the requesting authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs law is correctly applied, including but not limited to information regarding activities detected or planned which are or could be customs offences and information regarding the truth and accuracy of declarations.
2. At the request of the requesting authority, the requested authority shall inform it of:
  - (a) whether goods imported into a Party have been properly exported from the other Party, specifying, where appropriate, the customs procedure applied to the goods; and
  - (b) whether goods exported into a Party have been properly imported into the other Party, specifying, where appropriate, the customs procedure applied to the goods.

### ARTICLE 4

## Surveillance

At the request of the requesting authority, the requested authority shall, within the framework of laws and regulations applicable to the latter, take the necessary steps to ensure special surveillance of:

- (a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in customs offences;
- (b) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that those goods are intended to be used in customs offences;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in customs offences;
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in customs offences; and
- (e) premises in the territory of the requested party known to have been used or suspected of being used to commit breaches of customs law.

## ARTICLE 5

### Spontaneous assistance

1. The Parties shall assist each other, at their own initiative and in accordance with the laws and regulations of each Party, if they consider such assistance to be necessary for the correct application of customs law, particularly by providing information obtained pertaining to:
  - (a) activities which are or appear to be customs offences and which may be of interest to the other Party;
  - (b) new means or methods employed in carrying out customs offences;
  - (c) goods known to be subject to customs offences;
  - (d) persons in respect of whom there are reasonable grounds for believing they are or have been involved in customs offences; and

- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in customs offences.
- 2. In cases that could involve substantial damage to the economy, public health, public security or any other vital interests of either Party, the customs authority of the other Party shall, whenever possible, supply assistance on its own initiative without delay.

## ARTICLE 6

### Delivery and notification

At the request of the requesting authority, the requested authority shall, in accordance with the laws and regulations applicable to the latter, take all necessary measures in order to deliver any documents and to notify any decisions emanating from the requesting authority and which falls within the scope of this Protocol, to an addressee residing or established in the jurisdiction of the requested Party.

## ARTICLE 7

### Form and substance of requests for assistance

1. Each Party's requests for assistance under this Protocol shall be addressed directly to the other Party's customs authority. Each customs authority shall designate a contact point for this purpose.
2. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, an oral request may be accepted, but shall be confirmed promptly in writing.
3. Requests pursuant to this Protocol shall include the following information:
  - (a) the name of the requesting authority;
  - (b) the measure requested;
  - (c) the customs matter at issue, type of assistance requested and the reasons for the request;
  - (d) the relevant laws and regulations;
  - (e) indications as exact and comprehensive as possible on the goods or persons who are the subject of the investigations; and

- (f) a summary of the relevant facts of the enquiries already carried out.
- 4. Requests shall be submitted in an official language of the requested Party or in a language that is acceptable to that Party. This requirement shall not apply to any documents that accompany the request made under paragraph 2.
- 5. Where the requesting authority requests that a certain procedure or methodology be followed, the requested authority shall, subject to its national legal and administrative provisions, comply with such a request.
- 6. If a request does not meet the formal requirement set out above, its correction or completion may be requested. Precautionary measures may be taken in the meantime.

## ARTICLE 8

### Execution of requests

- 1. In order to comply with a request for assistance, the requested authority shall proceed promptly, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, carrying out appropriate enquiries or arranging for them to be carried out. This paragraph shall also apply to any other authority to which the request has been addressed in accordance with this Protocol by the requested authority when the latter cannot act on its own.
- 2. Requests for assistance shall be executed in accordance with the laws and regulations of the Party which receives the request.
- 3. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be customs offences which the requesting authority requires for the purpose of this Protocol.
- 4. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.
- 5. The presence of officials of a Party in the territory of the other Party shall solely be in an advisory capacity, during which time those authorised officials shall:
  - (a) at all times be able to furnish proof of their official capacity;
  - (b) not wear uniform or carry weapons; and



- (c) enjoy the same protection as that afforded to officials of the other Party, in accordance with the legal and administrative provisions in force in the territory of that Party.
- 6. In the event that a request for assistance cannot be complied with, the requesting authority shall be notified promptly of that fact with a statement of the reasons. The statement may be accompanied by information that the requested authority considers may be of assistance to the requesting authority.

## ARTICLE 9

### Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries conducted pursuant to a request made under this Protocol to the requesting authority in writing, together with relevant documents, certified copies of documents or other items.
2. The information communicated under paragraph 1 may be in computerised form.
3. Original files and documents shall be transmitted only upon request in cases where the requesting authority considers certified copies to be insufficient. Those originals shall be returned to the requested authority at the earliest opportunity.
4. The requested authority shall, under the provisions referred to in paragraph 3, deliver to the requesting authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

## ARTICLE 10

### Exceptions to the obligation to provide assistance

1. Any form of assistance within the scope of this Protocol may be refused, or may be subject to certain conditions or requirements, if the requested Party considers that execution of the request would:
  - (a) be likely to prejudice the sovereignty, security, public order or other essential interests of the requested Party;
  - (b) violate a trade secret or prejudice legitimate commercial interests.

2. Where the requesting authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
3. The requested authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested authority shall consult with the requesting authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
4. If the requested authority considers that the effort required to fulfil a request is clearly disproportionate to the expected benefit of the requesting authority, it may decline to provide the requested assistance.
5. Where assistance is declined or postponed, the reasons thereof shall be communicated in writing without delay.

## ARTICLE 11

### Use, confidentiality and protection of information

1. Any information communicated in whatsoever form pursuant to this Protocol shall be treated as of a confidential nature, depending on the laws and regulations of each Party and shall enjoy the protection extended to similar information under the relevant laws and regulations of the requesting Party that received it and the corresponding provisions that apply to the other customs administration, unless the requested Party which provided the information gives prior consent to the disclosure of such information.
2. Information obtained shall be used solely for the purposes of this Protocol. Where a Party wishes to use such information for other purposes, it shall obtain the prior written consent of the customs authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.
3. Paragraph 2 shall not impede the use of information obtained in accordance with this Protocol as evidence in court or tribunal proceedings subsequently instituted in respect of customs law. Each Party may in their records of evidence, reports and testimonies in court or tribunal proceedings use as evidence information obtained in accordance with the provisions of this Protocol. The customs authority which supplied that information shall be notified of such use.

4. Notwithstanding paragraph 2, the requesting authority receiving the information may provide the information pursuant to this Protocol to the relevant law enforcement agencies of that Party, unless the requested authority has requested otherwise. These agencies may only use this information for the correct application of customs law and shall be subject to the conditions set out in this Article.
5. Exchange of personal data under this Protocol shall not begin until the customs authorities have, by mutual arrangement in accordance with Article 14, decided that such data shall be afforded, in the territory of the receiving Party, a level of protection that satisfies the requirements of the laws and regulations of the supplying customs authority.
6. The requesting Party shall, unless otherwise agreed with the requested Party which provided the information, wherever appropriate, use all available measures under the laws and regulations applicable to the former Party to maintain the confidentiality of information and to protect personal data as regards applications by a third party or other authorities for disclosure of the information concerned.

## ARTICLE 12

### Experts and witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or a witness before an authority in the other Party regarding the matters covered by this Protocol, and produce such objects, documents, confidential or certified copies thereof as may be required for this purpose. The request for appearance shall indicate specifically before which authority the official is requested to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 13

### Assistance expenses

1. Subject to paragraphs 2 and 3, the costs incurred in the application of this Protocol shall be borne by the requested Party.
2. Expenses and allowances paid to experts and witnesses, as well as costs of translators and interpreters, other than the costs of public service employees of the requested Party, shall be borne by the requesting Party.

3. If the execution of a request requires expenses of a substantial or extraordinary nature, the Parties shall consult to determine the terms and conditions under which the request shall be executed as well as the manner in which the costs shall be borne.

## ARTICLE 14

### Implementation

1. This Protocol shall be implemented in accordance with each Party's laws and regulations, including in the field of data protection, and within the available resources of their respective customs authorities.
2. The Parties' customs authorities shall decide on all practical measures and arrangements necessary for the implementation of this Protocol.

## ARTICLE 15

### Controlled delivery

1. The customs authorities may, by mutual arrangement, permit under their control, the movement of unlawful or suspect goods out of, through, or into their respective territory, with a view to investigating and combating customs offences.
2. If granting such permission is not within the competence of the customs authority, that customs authority shall endeavour to initiate cooperation with its national authorities that have such competence, or it shall transfer the case to those authorities.

## ARTICLE 16

### Technical assistance

Each customs authority may provide technical assistance to the other, including:

- (a) information and experience exchange in the use of technical equipment for control;
- (b) training of customs officials;
- (c) exchange of experts in customs matters; and

- (d) exchange of specific, scientific and technical information related to the effective application of customs law.

## ARTICLE 17

### Other agreements

The Memorandum of Understanding between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Turkey Regarding Mutual Administrative Assistance between their Customs Administrations signed on 26 June 1997 is hereby discontinued.