

ORGANISATION MONDIALE DU COMMERCE

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Comité du commerce et du développement

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SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES

Notification de l'Islande¹

La Mission permanente de l'Islande a fait parvenir au Secrétariat la communication ci-après, datée du 4 août 2003.

En réponse à l'invitation que le précédent Directeur général de l'OMC a faite aux Membres de l'OMC de prendre des initiatives en matière d'accès aux marchés en faveur des pays les moins avancés (PMA) et comme suite à une lettre du Représentant permanent de l'Islande datée du 2 mai 2001, la Mission permanente de l'Islande communique les renseignements ci-après concernant l'accès au marché en franchise de droits et sans contingent pour les importations en provenance des PMA.

Le 29 janvier 2002, le Ministère islandais des finances a publié le Règlement n° 119/2002 (ci-joint) portant application d'une loi, adoptée par le Parlement islandais le 15 mai 2001, qui accorde un accès unilatéral en franchise de droits et sans contingent aux importations de la quasi-totalité des produits originaires des PMA.

Ce changement, apporté à la suite d'une déclaration que l'Islande a faite au Conseil général en mai 2000, tient compte des principes du Système généralisé de préférences (SGP). Le gouvernement islandais a pris cette initiative afin d'appuyer les efforts faits au niveau international pour améliorer les possibilités d'accès aux marchés pour les PMA. Les obstacles élevés auxquels se heurtent certaines importations en provenance des PMA constituent l'une des principales entraves au développement économique et à la réduction de la pauvreté dans les pays les plus pauvres du monde. Le traitement vise tous les produits qui revêtent de l'importance pour les PMA sur les marchés islandais.

¹ À partir de la page 27, en anglais seulement.

RÈGLEMENT
sur un système généralisé de préférences - Préférences tarifaires concernant l'importation
de produits originaires des pays en développement les plus pauvres du monde

Préférences tarifaires en faveur des pays les plus pauvres du monde

Article premier

Les droits applicables aux produits originaires des pays en développement les plus pauvres du monde (pays bénéficiaires du SGP) seront éliminés parallèlement à la suspension des droits applicables aux produits originaires de l'Espace économique européen.

Des préférences tarifaires sont accordées aux pays dont la liste figure à l'Annexe V de la Loi douanière n° 55/1987, telle que modifiée. Ces pays sont les suivants: Afghanistan, Angola, Bangladesh, Bénin, Birmanie, Burkina Faso, Burundi, Bhoutan, Cambodge, Îles du Cap-Vert, République centrafricaine, Tchad, Congo, Comores, Djibouti, Érythrée, Guinée équatoriale, Éthiopie, Gambie, Guinée, Guinée-Bissau, Haïti, Kiribati, Laos, Lesotho, Libéria, Madagascar, Malawi, Maldives, Mali, Maurice, Mozambique, Népal, Niger, Rwanda, Îles Salomon, Samoa, Sao Tomé-et-Principe, Sierra Leone, Somalie, Soudan, Tanzanie, Togo, Tuvalu, Ouganda, Vanuatu, Yémen et Zambie.

Produits visés

Article 2

Les préférences tarifaires accordées en vertu du présent règlement s'appliquent aux produits ci-après du Tarif douanier (voir l'Annexe I de la Loi douanière n° 55/1987, telle que modifiée), sous réserve que d'autres conditions énoncées dans le Règlement aient été satisfaites:

1. Produits relevant des chapitres 25 à 97 du Tarif douanier, à l'exception des produits indiqués à l'Annexe 1 du présent règlement.
2. Produits agricoles transformés, sous réserve qu'ils relèvent des positions indiquées à l'Annexe 2 du présent règlement.
3. Poissons et autres produits de la mer, sous réserve qu'ils relèvent des positions indiquées à l'Annexe 3 du présent règlement.

Règles d'origine

Article 3

Les préférences tarifaires accordées en vertu du présent règlement sont soumises à la condition que les produits soient originaires d'un pays bénéficiaire du SGP, au sens des règles d'origine énoncées à l'Annexe 4 du présent règlement. D'autres conditions spécifiées dans les règles d'origine concernant, par exemple, le transport des produits et la preuve de l'origine devront également être satisfaites pour qu'un produit originaire d'un pays bénéficiaire du SGP se voit accorder des préférences tarifaires au point d'importation en Islande.

Entrée en vigueur, etc.

Article 4

Le présent règlement, adopté au titre de l'article 6 2) (voir l'article 6 1) 1) de la Loi douanière n° 55/1987, telle que modifiée), entrera en vigueur immédiatement.

Ministère des finances, le 29 janvier 2002

ANNEXE 1

Produits industriels

Les produits ci-après, relevant des chapitres 25 à 97 du Tarif douanier, ne sont pas visés par le présent règlement en vertu de l'article 2 1):

Code du SH	Désignation des produits
3502 ex 11 ex 19 ex 20	Albumines, albuminates et autres dérivés des albumines: -- Ovalbumine: -- Séchée, autre qu'impropre ou rendue impropre à l'alimentation humaine -- Autre ovalbumine, autre qu'impropre ou rendue impropre à l'alimentation humaine - Lactalbumine, y compris les concentrés de deux ou plusieurs protéines de lactosérum, autre qu'impropre ou rendue impropre à la consommation humaine
3823 ex 11 ex 12 ex 13 19 ex 19 ex 70	Acides gras monocarboxyliques industriels; huiles acides de raffinage; alcools gras industriels: - Acides gras monocarboxyliques industriels; huiles acides de raffinage: - - Acide stéarique pour l'alimentation des animaux - - Acide oléique pour l'alimentation des animaux - - Tall acides gras pour l'alimentation des animaux 19 - - Autres: ex 19 - - - Acides gras distillés pour l'alimentation des animaux; distillat d'acides gras pour l'alimentation des animaux ex 70 - Alcools gras industriels pour l'alimentation des animaux

ANNEXE 2

Produits agricoles

Les produits agricoles transformés relevant des positions indiquées dans le tableau 1 seront visés par le Règlement en vertu de l'article 2 2).

Aucun droit n'est perçu sur les produits susmentionnés sauf indication contraire dans l'Annexe du Tableau 1.

TABLEAU 1

Code du SH	Désignation des produits
0403	Babeurre, lait et crème caillés, yoghourt, képhir et autres laits et crèmes fermentés ou acidifiés, même concentrés ou additionnés de sucre ou d'autres édulcorants ou aromatisés ou additionnés de fruits ou de cacao:
10	- Yoghourts:
ex 10	-- Aromatisés ou additionnés de fruits ou de cacao
90	- Autres:
ex 90	-- Aromatisés ou additionnés de fruits ou de cacao
0501	Cheveux bruts, même lavés ou dégraissés; déchets de cheveux
0502	Soies de porc ou de sanglier; poils de blaireau et autres poils pour la broserie; déchets de ces soies ou poils
0503	Crins et déchets de crins, même en nappes avec ou sans support
0505	Peaux et autres parties d'oiseaux revêtues de leurs plumes ou de leur duvet, plumes et parties de plumes (même rognées), duvet, bruts ou simplement nettoyés, désinfectés ou traités en vue de leur conservation; poudres et déchets de plumes ou de parties de plumes
0507	Ivoire, écaille de tortue, fanons (y compris les barbes) de baleine ou d'autres mammifères marins, cornes, bois, sabots, ongles, griffes et becs, bruts ou simplement préparés, mais non découpés en forme; poudres et déchets de ces matières
0508	Corail et matières similaires, bruts ou simplement préparés, mais non autrement travaillés; coquilles et carapaces de mollusques, de crustacés ou d'échinodermes et os de seiches, bruts ou simplement préparés, mais non découpés en forme; leurs poudres et leurs déchets
0509	Éponges naturelles d'origine animale
0510	Ambre gris, castoréum, civette et musc; cantharides; bile, même séchée; glandes et autres substances d'origine animale utilisées pour la préparation de produits pharmaceutiques, fraîches, réfrigérées, congelées ou autrement conservées de façon provisoire
0710	Légumes, non cuits ou cuits à l'eau ou à la vapeur, congelés:
40	- Maïs doux (<i>Zea mays</i> var. <i>Saccharata</i>)
0711	Légumes conservés provisoirement (au moyen de gaz sulfureux ou dans de l'eau salée, soufrée ou additionnée d'autres substances servant à assurer provisoirement leur conservation, par exemple), mais impropres à l'alimentation en l'état:
90	- Autres légumes; mélanges de légumes
ex 90	-- Maïs doux (<i>Zea mays</i> var. <i>Saccharata</i>)
1302	Sucs et extraits végétaux; matières pectiques, pectinates et pectates; agar-agar et autres mucilages et épaississants dérivés des végétaux, même modifiés:
	- Sucs et extraits végétaux:
14	-- De pyrèthre ou de racines de plantes à roténone
19	-- Autres:
ex 19	-- Extraits végétaux mélangés entre eux, pour la fabrication de boissons ou de préparations alimentaires
ex 19	-- - Autres, à usages médicaux, que des extraits végétaux mélangés entre eux, pour la fabrication de boissons et d'aliments, ou que l'oléorésine de vanille
20	- Matières pectiques, pectinates et pectates:
ex 20	-- D'une teneur en sucres d'addition égale ou supérieure à 5 pour cent en poids
1401	Matières végétales des espèces principalement utilisées en vannerie ou en sparterie (bambous, rotins, roseaux, joncs, osiers, raphia, pailles de céréales nettoyées, blanchies ou teintées, écorces de tilleul, par exemple)
1402	Matières végétales des espèces principalement utilisées pour le rembourrage (kapok, crin végétal, crin marin, par exemple), même en nappes avec ou sans support en autres matières
1403	Matières végétales des espèces principalement utilisées pour la fabrication des balais ou des brosses (sorgho, piassava, chiendent, istle, par exemple), même en torsades ou en faisceaux
1404	Produits végétaux non dénommés ni compris ailleurs:
10	- Matières premières végétales des espèces principalement utilisées pour la teinture ou le tannage
90	- Autres
1517	Margarine; mélanges ou préparations alimentaires de graisses ou d'huiles animales ou végétales ou de fractions de différentes graisses ou huiles du présent chapitre, autres que les graisses et huiles alimentaires et leurs fractions du n° 1516:
10	- Margarine, à l'exclusion de la margarine liquide:
ex 10	-- D'une teneur en poids de matières grasses provenant du lait excédant 10 pour cent mais n'excédant pas 15 pour cent
90	- Autres
ex 90	-- D'une teneur en poids de matières grasses provenant du lait excédant 10 pour cent mais n'excédant pas 15 pour cent
ex 90	-- Mélanges alimentaires destinés à être utilisés comme préparations de démoulage

Code du SH	Désignation des produits
1520 ex 00	Glycérol brut; eaux et lessives glycéreuses: - Pour l'alimentation des animaux ¹
1522 ex 00	Dé gras; résidus provenant du traitement des corps gras ou des cires animales ou végétales: - Dé gras pour l'alimentation des animaux ¹
1702 50 90 ex 90	Autres sucres, y compris le lactose, le maltose, le glucose et le fructose (lévulose) chimiquement purs, à l'état solide; sirops de sucres sans addition d'aromatisants ou de colorants; succédanés du miel, même mélangés de miel naturel; sucres et mélasses caramélisés: - Fructose chimiquement pur - Autres, y compris le sucre inverti (ou interverti): - - Maltose chimiquement pur
1704	Sucreries sans cacao (y compris le chocolat blanc)
1806	Chocolat et autres préparations alimentaires contenant du cacao
1901	Extraits de malt; préparations alimentaires de farines, semoules, amidons, féculs ou extraits de malt, ne contenant pas de cacao ou contenant moins de 40 pour cent en poids de cacao calculés sur une base entièrement dégraissée, non dénommées ni comprises ailleurs; préparations alimentaires de produits des n ^{os} 0401 à 0404, ne contenant pas de cacao ou contenant moins de 5 pour cent en poids de cacao calculés sur une base entièrement dégraissée, non dénommées ni comprises ailleurs
1902 11 19 20 ex 20 30 40	Pâtes alimentaires, même cuites ou farcies (de viande ou d'autres substances) ou bien autrement préparées, telles que spaghetti, macaroni, nouilles, lasagnes, gnocchi, ravioli, cannelloni; couscous, même préparé: - Pâtes alimentaires non cuites ni farcies ni autrement préparées: - - Contenant des oeufs - - Autres - Pâtes alimentaires farcies (même cuites ou autrement préparées): - - A l'exception des produits contenant plus de 20 pour cent en poids de saucisse, de viande, d'abats, de sang ou d'une combinaison de ces produits - Autres pâtes alimentaires - Couscous
1903	Tapioca et ses succédanés préparés à partir de féculs, sous forme de flocons, grumeaux, grains perlés, criblures ou formes similaires
1904	Produits à base de céréales obtenus par soufflage ou grillage («corn flakes», par exemple); céréales (autres que le maïs) en grains ou sous forme de flocons ou d'autres grains travaillés (à l'exception de la farine et de la semoule), précuites ou autrement préparées, non dénommées ni comprises ailleurs
1905	Produits de la boulangerie, de la pâtisserie ou de la biscuiterie, même additionnés de cacao; hosties, cachets vides des types utilisés pour médicaments, pains à cacheter, pâtes séchées de farine, d'amidon ou de féculs en feuilles et produits similaires
2001 90 ex 90	Légumes, fruits et autres parties comestibles de plantes, préparés ou conservés au vinaigre ou à l'acide acétique: - Autres: - - Maïs doux (<i>Zea mays</i> var. <i>Saccharata</i>); coeurs de palmier; ignames, patates douces et parties comestibles similaires de plantes d'une teneur en poids d'amidon ou de féculs égale ou supérieure à 5 pour cent
2004 10 ex 10 90 ex 90	Autres légumes préparés ou conservés autrement qu'au vinaigre ou à l'acide acétique, congelés, autres que les produits du n ^o 2006: - Pommes de terre: - - Farines, semoules ou flocons - Autres légumes et mélanges de légumes: - - Maïs doux (<i>Zea mays</i> var. <i>saccharata</i>)
2005 20 ex 20 80	Autres légumes préparés ou conservés autrement qu'au vinaigre ou à l'acide acétique, non congelés, autres que les produits du n ^o 2006: - Pommes de terre: - - Farines, semoules ou flocons - Maïs doux (<i>Zea mays</i> var. <i>Saccharata</i>)
2006 ex 2006	Légumes, fruits, écorces de fruits et autres parties de plantes, confits au sucre (égouttés, glacés ou cristallisés): - Maïs doux (<i>Zea mays</i> var. <i>Saccharata</i>)
2007	Confitures, gelées, marmelades, purées et pâtes de fruits, obtenues par cuisson, avec ou sans addition de sucre ou d'autres édulcorants
2008 11 ex 11	Fruits et autres parties comestibles de plantes, autrement préparés ou conservés, avec ou sans addition de sucre ou d'autres édulcorants ou d'alcool, non dénommés ni compris ailleurs: - Fruits à coques, arachides et autres graines, même mélangés entre eux: - - Arachides: - - - Beurre d'arachide

Code du SH	Désignation des produits
ex 11	--- Arachides grillées
ex 91	- Autres, y compris les mélanges à l'exception de ceux du n° 2008.19:
99	- - Coeurs de palmiers pour l'alimentation des animaux ¹
ex 99	- - Autres: - - - Maïs, à l'exclusion du maïs doux (<i>Zea mays</i> var. <i>saccharata</i>)
2101	Extraits, essences et concentrés de café, de thé ou de maté et préparations à base de ces produits ou à base de café, thé ou maté; chicorée torréfiée et autres succédanés torréfiés du café et leurs extraits, essences et concentrés: - Extraits, essences et concentrés de café et préparations à base de ces extraits, essences ou concentrés ou à base de café: 12 - - Préparations à base d'extraits, essences ou concentrés ou à base de café: ex 12 - - - D'une teneur en poids de matières grasses provenant du lait égale ou supérieure à 1,5 pour cent de protéines du lait égale ou supérieure à 2,5 pour cent de sucre égale ou supérieure à 5 pour cent ou d'amidon ou de fécule égale ou supérieure à 5 pour cent 20 - Extraits, essences et concentrés de thé ou de maté et préparations à base de ces extraits, essences ou concentrés ou à base de thé ou de maté ex 20 - - D'une teneur en poids de matières grasses provenant du lait égale ou supérieure à 1,5 pour cent de protéines du lait égale ou supérieure à 2,5 pour cent de sucre égale ou supérieure à 5 pour cent ou d'amidon ou de fécule égale ou supérieure à 5 pour cent 30 - Chicorée torréfiée et autres succédanés torréfiés du café et leurs extraits, essences et concentrés: ex 30 - - Autres succédanés torréfiés du café, à l'exception de la chicorée torréfiée, extraits, essences et concentrés d'autres succédanés torréfiés du café, à l'exception de la chicorée torréfiée
2102	Levures (vivantes ou mortes); autres micro-organismes monocellulaires morts (à l'exclusion des vaccins du n° 3002); poudres à lever préparées
2103	Préparations pour sauces et sauces préparées; condiments et assaisonnements, composés; farine de moutarde et moutarde préparée: 20 - Tomato ketchup 30 - Farine de moutarde et moutarde préparée: ex 30 - - Moutarde préparée d'une teneur en sucres d'addition égale ou supérieure à 5 pour cent en poids 90 - Autres: ex 90 - - A l'exception du chutney de mangue liquide
2104	Préparations pour soupes, potages ou bouillons; soupes, potages ou bouillons préparés; préparations alimentaires composites homogénéisées
2106	Préparations alimentaires non dénommées ni comprises ailleurs ³ : ex 2106 - A l'exception des sirops de sucre, aromatisés ou additionnés de colorants, ou des préparations à base de matières grasses et d'eau d'une teneur en poids de beurre ou d'autres matières grasses provenant du lait excédant 15 pour cent
2202	Eaux, y compris les eaux minérales et les eaux gazéifiées, additionnées de sucre ou d'autres édulcorants ou aromatisées, et autres boissons non alcooliques, à l'exclusion des jus de fruits ou de légumes du n° 2009
2203	Bières de malt
2205	Vermouths et autres vins de raisins frais préparés à l'aide de plantes ou de substances aromatiques
2207	Alcool éthylique non dénaturé d'un titre alcoométrique volumique de 80 pour cent vol ou plus; alcool éthylique et eaux-de-vie dénaturés de tous titres: 20 - Alcool éthylique et eaux-de-vie dénaturés de tous titres
2208	Alcool éthylique non dénaturé d'un titre alcoométrique volumique de moins de 80 pour cent vol; eaux-de-vie, liqueurs et autres boissons spiritueuses: 40 - Rhum et tafia 50 - Gin et genièvre 60 - Vodka 70 - Liqueurs: ex 70 - - D'une teneur en sucres d'addition supérieure à 5 pour cent en poids: 90 - Autres: ex 90 - - Aquavit ("brennivín")
2209	Vinaigres comestibles et succédanés de vinaigre comestibles obtenus à partir d'acide acétique
2402	Cigares (y compris ceux à bouts coupés), cigarillos et cigarettes, en tabac ou en succédanés de tabac
2403	Autres tabacs et succédanés de tabac, fabriqués; tabacs 'homogénéisés' ou 'reconstitués'; extraits et sauces de tabac
2905	Alcools acycliques et leurs dérivés halogénés, sulfonés, nitrés ou nitrosés: - - Autres polyalcools: 43 - - Mannitol

Code du SH	Désignation des produits
44	- - D-glucitol (sorbitol)
3302 10	Mélanges de substances odoriférantes et mélanges (y compris les solutions alcooliques) à base d'une ou de plusieurs de ces substances, des types utilisés comme matières de base pour l'industrie; autres préparations à base de substances odoriférantes, des types utilisés pour la fabrication de boissons: - Des types utilisés pour les industries alimentaires ou des boissons
3501	Caséines, caséinates et autres dérivés des caséines; colles de caséine
3505	Dextrine et autres amidons et féculés modifiés (les amidons et féculés pré-gélatinisés ou estérifiés, par exemple); colles à base d'amidons ou de féculés, de dextrine ou d'autres amidons ou féculés modifiés
3809 10	Agents d'apprêt ou de finissage, accélérateurs de teinture ou de fixation de matières colorantes et autres produits et préparations (parements préparés et préparations pour le mordantage, par exemple), des types utilisés dans l'industrie textile, l'industrie du papier, l'industrie du cuir ou les industries similaires, non dénommés ni compris ailleurs: - A base de matières amylacées
3824 60	Liants préparés pour moules ou noyaux de fonderie; produits chimiques et préparations des industries chimiques ou des industries connexes (y compris celles consistant en mélanges de produits naturels), non dénommés ni compris ailleurs; produits résiduels des industries chimiques ou des industries connexes, non dénommés ni compris ailleurs: - Sorbitol autre que celui du n° 2905.44

ANNEXE DU TABLEAU I

Les droits de douane applicables aux produits agricoles transformés spécifiés dans le Tableau I seront nuls sauf pour les produits ci-après pour lesquels les droits de douane applicables (ISK/kg) sont ceux qui sont spécifiés:

N° du Tarif douanier de l'Islande	Désignation des produits	Droit (ISK/kg)
0403 0403.1011 0403.1012 0403.1013 0403.1021 0403.1022 ex 0403.1029 0403.9011 0403.9012 0403.9013 0403.9021 0403.9022 ex 0403.9029	Babeurre, lait et crème caillés, yoghourt, képhir et autres laits et crèmes fermentés ou acidifiés, même concentrés ou additionnés de sucre ou d'autres édulcorants ou aromatisés ou additionnés de fruits ou de cacao: - Yoghourt additionné de cacao - Yoghourt additionné de fruits, même à coques - Yoghourt aromatisé, n.d.a. - Boissons au yoghourt, additionnées de cacao - Boissons au yoghourt, additionnées de fruits, même à coques - Boissons au yoghourt, aromatisées, n.d.a. - Autres, additionnés de cacao - Autres, additionnés de fruits, même à coques - Autres, aromatisés, n.d.a. - Autres boissons, additionnées de cacao - Autres boissons, additionnées de fruits, même à coques - Autres boissons, aromatisées, n.d.a.	53 53 53 51 51 51 45 45 45 45 45 45 45
1517 1517.1001 1517.9002	Margarine; mélanges ou préparations alimentaires de graisses ou d'huiles animales ou végétales ou de fractions de différentes graisses ou huiles du présent Chapitre, autres que les graisses et huiles alimentaires et leurs fractions du n° 1516: - Margarine, à l'exclusion de la margarine liquide, d'une teneur en poids de matières grasses provenant du lait excédant 10 pour cent mais n'excédant pas 15 pour cent - Autres, d'une teneur en poids de matières grasses provenant du lait excédant 10 pour cent mais n'excédant pas 15 pour cent	88 88
1806 1806.2003 1806.2004 1806.2005 1806.2006 1806.3101 1806.3109 1806.3202 1806.3203 1806.3209 1806.9011 1806.9022 1806.9023 1806.9024 1806.9025 1806.9026	Chocolat et autres préparations alimentaires contenant du cacao: - Autres préparations présentées soit en blocs ou en barres d'un poids excédant 2 kg, soit à l'état liquide ou pâteux ou en poudres, granulés ou formes similaires, en récipients ou en emballages immédiats, d'un contenu excédant 2 kg: -- Poudre de cacao, à l'exclusion des produits du n° 1901, contenant en poids un minimum de 30 pour cent de lait frais en poudre et/ou de lait écrémé en poudre, avec ou sans addition de sucre ou d'autres édulcorants, mais non mélangée avec d'autres substances -- Poudre de cacao, à l'exclusion des produits du n° 1901, contenant en poids moins de 30 pour cent de lait frais en poudre et/ou de lait écrémé en poudre, avec ou sans addition de sucre ou d'autres édulcorants, mais non mélangée avec d'autres substances -- Autres préparations, à l'exclusion des produits du n° 1901, contenant en poids un minimum de 30 pour cent de lait frais en poudre et/ou de lait écrémé en poudre -- Autres préparations, à l'exclusion des produits du n° 1901, contenant en poids moins de 30 pour cent de lait frais en poudre et/ou de lait écrémé en poudre - Autres, présentés en tablettes, barres ou bâtons: -- Chocolat fourré, en barres et bâtons -- Autre chocolat fourré, en barres et bâtons -- Chocolat non fourré contenant de la pâte de cacao, du sucre, du beurre de cacao et du lait en poudre, en barres ou bâtons -- Imitation de chocolat non fourré, en barres ou bâtons -- Autre chocolat non fourré, en barres et bâtons - Autres: -- Substances pour la fabrication de boissons: --- Préparations pour boissons à base de produits des n°s 0401 à 0404, contenant au moins 5 pour cent en poids de poudre de cacao calculés sur une base entièrement dégraissée, n.d.a., de sucre ou d'autres édulcorants, en plus d'autres ingrédients mineurs et d'aromatisants -- Autres que des substances pour la fabrication de boissons: --- Aliments spécialement destinés aux nourrissons ou pour usages diététiques --- Œufs de Pâques --- Sauces à base de glaces de consommation --- Enrobés ou recouverts, tels que les raisins, fruits à coque, céréales soufflées, réglisse, caramels et gelées --- Chocolats fourrés (konfekt)	109 39 109 39 51 51 47 39 21 22 18 48 39 53 48

N° du Tarif douanier de l'Islande	Désignation des produits	Droit (ISK/kg)
1806.9028	--- Poudre de cacao, à l'exclusion des produits du n° 1901, contenant en poids un minimum de 30 pour cent de lait frais en poudre et/ou de lait écrémé en poudre, avec ou sans addition de sucre ou d'autres édulcorants, mais non mélangée avec d'autres substances	118
1806.9029	--- Poudre de cacao, à l'exclusion des produits du n° 1901, contenant en poids moins de 30 pour cent de lait frais en poudre et/ou de lait écrémé en poudre, avec ou sans addition de sucre ou d'autres édulcorants, mais non mélangée avec d'autres substances	43
1806.9039	--- Autres	47
1901	Extraits de malt; préparations alimentaires de farines, semoules, amidons, féculés ou extraits de malt, ne contenant pas de cacao ou contenant moins de 40 pour cent en poids de cacao calculés sur une base entièrement dégraissée, non dénommées ni comprises ailleurs; préparations alimentaires de produits des n° 0401 à 0404, ne contenant pas de cacao ou contenant moins de 5 pour cent en poids de cacao calculés sur une base entièrement dégraissée, non dénommées ni comprises ailleurs:	
	- Mélanges et pâtes pour la préparation des produits de la boulangerie, de la pâtisserie ou de la biscuiterie du n° 1905, contenant en tout au moins 3 pour cent de lait frais en poudre, de lait écrémé en poudre, d'oeufs, de matières grasses provenant du lait (comme le beurre), de fromage ou de viande:	
1901.2012	-- Pour la préparation de pain d'épices du n° 1905.2000	25
1901.2013	-- Pour la préparation de biscuits additionnés d'édulcorants des n° 1905.3011 et 1905.3029, y compris les biscuits	17
1901.2014	-- Pour la préparation de gâteaux secs au gingembre du n° 1905.3021	29
1901.2015	-- Pour la préparation de gaufres et gaufrettes du n° 1905.3030	10
1901.2016	-- Pour la préparation de biscottes, pain grillé et produits similaires grillés du n° 1905.4000	15
1901.2017	-- Pour la préparation de pains du n° 1905.9011 fourrés de beurre et d'autres produits de la laiterie	39
1901.2018	-- Pour la préparation de pains du n° 1905.9019	5
1901.2019	-- Pour la préparation de biscuits secs du n° 1905.9020	5
1901.2022	-- Pour la préparation de produits de la pâtisserie du n° 1905.9040	33
1901.2023	-- Mélanges et pâtes, contenant de la viande, pour la préparation de tartes, y compris de pizzas, du n° 1905.9051	97
1901.2024	-- Mélanges et pâtes, contenant des ingrédients autres que de la viande, pour la préparation de pizzas et produits similaires du n° 1905.9059	53
1901.2029	-- Pour la préparation de produits du n° 1905.9090	43
1902	Pâtes alimentaires, même cuites ou farcies (de viande ou d'autres substances) ou bien autrement préparées, telles que spaghetti, macaroni, nouilles, lasagnes, gnocchi, ravioli, cannelloni; couscous, même préparé:	
1902.1100	- Pâtes alimentaires non cuites ni farcies ni autrement préparées:	8
1902.2022	- Pâtes alimentaires farcies (même cuites ou autrement préparées): -- Contenant entre 3 pour cent et 20 pour cent inclus de saucisse, viande, abats ou sang ou mélanges de ces produits, en poids	41
1902.2031	-- Farcies de fromage, contenant plus de 3 pour cent en poids de fromage	35
1902.2041	-- Farcies de viande et de fromage, contenant en tout de 3 pour cent à 20 pour cent inclus de viande et de fromage, en poids	142
1902.2042	-- Farcies de viande et de fromage, contenant en tout de 3 pour cent à 20 pour cent inclus de viande et de fromage, en poids	41
1902.3021	- Autres pâtes alimentaires: -- Avec des saucisses, de la viande, des abats, du sang ou une combinaison de ces produits dans une proportion de 3 pour cent à 20 pour cent inclus, en poids	41
1902.3031	-- Avec du fromage dans une proportion supérieure à 3 pour cent, en poids	35
1902.3041	-- Avec de la viande et du fromage, dans une proportion totale de 3 pour cent à 20 pour cent inclus, en poids	41
1902.4021	- Avec des saucisses, de la viande, des abats, du sang ou une combinaison de ces produits dans une proportion de 3 pour cent à 20 pour cent inclus, en poids	41
1903	Tapioca et ses succédanés préparés à partir de féculés, sous forme de flocons, grumeaux, grains perlés, criblures ou formes similaires:	
1903.0001	- Présentés en emballages pour la vente au détail de 5 kg ou moins	Exemption
1903.0009	- Autres que présentés en emballages pour la vente au détail de 5 kg ou moins	Exemption
1904	Produits à base de céréales obtenus par soufflage ou grillage («corn flakes», par exemple); céréales (autres que le maïs) en grains ou sous forme de flocons ou d'autres grains travaillés (à l'exception de la farine et de la semoule), précuites ou autrement préparées, non dénommées ni comprises ailleurs:	
1904.9001	- Autres: -- Contenant de la viande dans une proportion allant de 3 pour cent à 20 pour cent inclus, en poids	42

N° du Tarif douanier de l'Islande	Désignation des produits	Droit (ISK/kg)
1905	Produits de la boulangerie, de la pâtisserie ou de la biscuiterie, même additionnés de cacao; hosties, cachets vides des types utilisés pour médicaments, pains à cacheter, pâtes séchées de farine, d'amidon ou de féculé en feuilles et produits similaires:	
1905.2000	- Pain d'épices - Biscuits additionnés d'édulcorants, gaufres et gaufrettes enrobés de chocolat ou de fondants contenant du cacao:	83
1905.3011	- - Biscuits additionnés d'édulcorants (y compris les biscuits)	17
1905.3019	- - Autres que les biscuits additionnés d'édulcorants - Biscuits additionnés d'édulcorants, gaufres et gaufrettes enrobés de chocolat ou de fondants contenant du cacao:	16
1905.3021	- - Biscuits additionnés d'édulcorants (y compris les biscuits):	31
1905.3022	- - - Gâteaux secs au gingembre	23
1905.3029	- - - Biscuits additionnés d'édulcorants et biscuits, contenant moins de 20 pour cent de sucre	19
1905.3030	- - - Autres biscuits additionnés d'édulcorants et biscuits	19
1905.4000	- - Autres - Biscottes, pain grillé et produits similaires grillés - Autres:	11
1905.9011	- - Pains:	16
1905.9011	- - - Fourrés essentiellement de beurre et d'autres produits de la laiterie (par exemple beurre à l'ail)	39
1905.9019	- - - Autres	5
1905.9020	- - Biscuits secs	5
1905.9040	- - Produits de la pâtisserie - - Tartes, y compris pizzas:	35
1905.9051	- - - Contenant de la viande	97
1905.9059	- - - Autres	53
1905.9090	- - Autres	45
2103	Préparations pour sauces et sauces préparées; condiments et assaisonnements, composés; farine de moutarde et moutarde préparée:	
2103.9020	- Autres que la sauce de soja, le tomato ketchup et les sauces de farine de moutarde et de moutarde préparée: - - Sauce mayonnaise	19
2103.9030	- - Sauces à l'huile n.d.a. (rémoulades, par exemple)	19
2103.9051	- - Contenant de la viande dans une proportion supérieure à 20 pour cent, en poids	97
2103.9052	- - Contenant de la viande dans une proportion allant de 3 pour cent à 20 pour cent inclus, en poids	52
2104	Préparations pour soupes, potages ou bouillons; soupes, potages ou bouillons préparés; préparations alimentaires composites homogénéisées:	
2104.1001	- Préparations pour soupes, potages ou bouillons; soupes, potages ou bouillons préparés: - - Préparations de soupes de légumes à base de farines, semoules, amidons, féculés ou extraits de malt	3
2104.1002	- - Autres poudres pour soupes, présentées en emballages de 5 kg ou plus	31
2104.1003	- - Soupes de poisson présentées en boîtes de fer-blanc	27
2104.1011	- - Autres soupes:	
2104.1012	- - - Contenant de la viande dans une proportion supérieure à 20 pour cent, en poids	78
2104.1012	- - - Contenant de la viande dans une proportion allant de 3 pour cent à 20 pour cent inclus, en poids	44
2104.1019	- - - Autres	21
2104.1021	- - Autres:	
2104.1021	- - - Contenant de la viande dans une proportion supérieure à 20 pour cent, en poids	78
2104.1022	- - - Contenant de la viande dans une proportion allant de 3 pour cent à 20 pour cent inclus, en poids	44
2104.1029	- - - Autres	21
2104.2001	- Préparations alimentaires composites homogénéisées:	
2104.2002	- - Contenant de la viande dans une proportion supérieure à 20 pour cent, en poids	97
2104.2002	- - Contenant de la viande dans une proportion allant de 3 pour cent à 20 pour cent inclus, en poids	51
2104.2003	- - Contenant du poisson, des crustacés, des mollusques ou d'autres invertébrés aquatiques	24
2104.2009	- - Autres	24
2106	Préparations alimentaires non dénommées ni comprises ailleurs:	
2106.9041	- Autres: - - Poudres pour desserts: - - - Présentés en emballages pour la vente au détail de 5 kg ou moins, contenant du lait en poudre, du blanc d'œuf ou des jaunes d'œufs	67
2106.9048	- - - Autres, contenant du lait en poudre, du blanc d'œuf ou des jaunes d'œufs	80
2106.9049	- - - Autres, ne contenant pas de lait en poudre, de blanc d'œuf ou de jaunes d'œufs	67

N° du Tarif douanier de l'Islande	Désignation des produits	Droit (ISK/kg)
2106.9064	-- Contenant de la viande dans une proportion allant de 3 pour cent à 20 pour cent inclus, en poids	41
2202	Eaux, y compris les eaux minérales et les eaux gazéifiées, additionnées de sucre ou d'autres édulcorants ou aromatisées, et autres boissons non alcooliques, à l'exclusion des jus de fruits ou de légumes du n° 2009: - Autres:	
2202.9011	-- Additionnés de produits laitiers avec d'autres ingrédients, à concurrence de 75 pour cent ou plus en poids de produits laitiers, à l'exclusion des emballages: --- En emballages de carton	41
2202.9012	--- En emballages jetables en acier	41
2202.9013	--- En emballages jetables en aluminium	41
2202.9014	--- En emballages jetables en verre excédant 500 ml	41
2202.9015	--- En emballages jetables en verre n'excédant pas 500 ml	41
2202.9016	--- En emballages jetables en plastique, colorés	41
2202.9017	--- En emballages jetables en plastique, non colorés	41
2202.9019	--- Autres	41

Les codes tarifaires indiqués dans la présente annexe correspondent à ceux applicables en Islande au 1^{er} janvier 2002. Les dispositions de la présente annexe ne seront pas affectées par les changements qui pourraient être apportés à la nomenclature tarifaire.

ANNEXE 3

Produits de la mer

Les produits relevant des positions ci-après du Tarif douanier seront visés par le Règlement en vertu de l'article 2 3) et se verront accorder l'accès en franchise de droits:

Code du SH	Désignation des produits
0208	Autres viandes et abats comestibles, frais, réfrigérés ou congelés:
	- Autres:
ex 40	- - De baleine
Chapitre 3	Poissons et crustacés, mollusques et autres invertébrés aquatiques
1504	Graisses et huiles et leurs fractions, de poissons ou de mammifères marins, même raffinées, mais non chimiquement modifiées
1516	Graisses et huiles animales ou végétales et leurs fractions, partiellement ou totalement hydrogénées, interestérifiées, réestérifiées ou élaïdinisées, même raffinées, mais non autrement préparées:
	- Graisses et huiles animales et leurs fractions:
ex 10	- - Seulement de poissons ou de mammifères marins
1603	Extraits et jus de viande de baleine, de poissons ou de crustacés, de mollusques ou d'autres invertébrés aquatiques:
ex 00	- Extraits et jus de viande de baleine, de poissons ou de crustacés, de mollusques ou d'autres invertébrés aquatiques
1604	Préparations et conserves de poissons; caviar et ses succédanés préparés à partir d'oeufs de poisson
1605	Crustacés, mollusques et autres invertébrés aquatiques, préparés ou conservés:
2301	Farines, poudres et agglomérés sous forme de pellets, de viandes, d'abats, de poissons ou de crustacés, de mollusques ou d'autres invertébrés aquatiques, impropres à l'alimentation humaine; cretons:
	- Farines, poudres et agglomérés sous forme de pellets, de viandes ou d'abats; cretons:
ex 10	- - Poudre de baleine
ex 20	- Farines, poudres et agglomérés sous forme de pellets, de poissons ou de crustacés, de mollusques ou d'autres invertébrés aquatiques:
2309	Préparations des types utilisés pour l'alimentation des animaux:
	- Autres:
ex 90	- - Poisson ensilé

ANNEXE 4

Règles d'origine

CHAPITRE I

Dispositions générales

Définitions

Article premier

Aux fins de la présente annexe, on entend par:

1. "*fabrication*": toute ouvraison ou transformation, y compris l'assemblage ou les opérations spécifiques;
2. "*matière*": tout ingrédient, toute matière première, tout composant ou toute partie, etc., utilisé dans la fabrication d'un produit;
3. "*produit*": le produit obtenu, même s'il est destiné à être utilisé ultérieurement au cours d'une autre opération de fabrication;
4. "*marchandises*": les matières et les produits;
5. "*valeur en douane*": la valeur déterminée conformément à l'Accord de 1994 sur la mise en œuvre de l'article VII de l'Accord général sur les tarifs douaniers et le commerce (Accord sur la valeur en douane de l'OMC);
6. "*prix départ usine*": le prix payé pour le produit au fabricant d'un pays bénéficiaire du SGP dans l'entreprise duquel s'est effectuée la dernière ouvraison ou transformation, y compris la valeur de toutes les matières mises en œuvre et déduction faite de toutes les taxes intérieures qui sont ou peuvent être restituées ou remboursées lorsque le produit obtenu est exporté;
7. "*valeur des matières*": la valeur en douane au moment de l'importation des matières non originaires mises en œuvre ou, si elle n'est pas connue ou ne peut être établie, le premier prix vérifiable payé pour les matières dans un pays bénéficiaire du SGP;
8. "*valeur des matières originaires*": la valeur de ces matières telle que définie à l'alinéa 7 appliqué mutatis mutandis;
9. "*chapitres*" et "*positions*": les chapitres et les positions (à quatre chiffres) utilisés dans la nomenclature qui constitue le Système harmonisé de désignation et de codification des marchandises, dénommé dans la présente annexe "Système harmonisé" ou "SH";
10. "*classé*": le terme faisant référence au classement d'un produit ou d'une matière dans une position déterminée;
11. "*envoi*": les produits envoyés simultanément par un même exportateur à un même destinataire ou transportés sous le couvert d'un document de transport unique de l'exportateur au destinataire ou, en l'absence d'un tel document, couverts par une facture unique;
12. "*pays bénéficiaire du SGP*": les pays en développement admis au bénéfice d'un traitement préférentiel en vertu du présent règlement;
13. "*certificat d'origine*": une preuve de l'origine revêtant la forme d'un certificat d'origine dont la présentation et le contenu auront été spécifiés à un moment donné;
14. "*déclaration sur facture*": une preuve de l'origine revêtant la forme d'une déclaration sur facture dont le contenu aura été spécifié à un moment donné;
15. "*territoires*": le territoire d'un pays bénéficiaire du SGP, y compris ses eaux territoriales.

CHAPITRE II

Définition de la notion de "produits originaires"

Critères de l'origine

Article 2

Un produit sera considéré comme originaire d'un pays bénéficiaire du SGP au sens du présent règlement s'il satisfait à l'un des critères suivants:

1. Le produit est entièrement obtenu dans un pays bénéficiaire du SGP conformément à l'article 3;
2. Le produit a fait l'objet d'ouvrages ou de transformations suffisantes dans un pays bénéficiaire du SGP conformément à l'article 4.

Produits entièrement obtenus

Article 3

Les produits suivants sont considérés comme entièrement obtenus dans un pays bénéficiaire du SGP au sens de l'article 2 1):

1. les produits minéraux extraits de ses sols ou de ses fonds de mers ou d'océans;
2. les produits du règne végétal qui y sont récoltés;
3. les animaux vivants qui y sont nés et élevés;
4. les produits provenant d'animaux vivants qui y font l'objet d'un élevage;
5. les produits de la chasse, de la pêche ou du piégeage qui y sont pratiqués;
6. les produits de la pêche maritime et autres produits tirés de la mer en dehors des eaux territoriales du pays concerné par ses navires;
7. les produits fabriqués à bord de ses navires-usines, exclusivement à partir de produits visés à l'alinéa 6;
8. les articles usagés ne pouvant servir qu'à la récupération des matières premières;
9. les déchets provenant d'opérations manufacturières qui y sont effectuées;
10. les produits extraits des fonds de mers ou d'océans ou du sous-sol marin situés hors des eaux territoriales du pays concerné, pour autant qu'il ait des droits exclusifs d'exploitation sur ces fonds de mers ou d'océans ou sur ce sous-sol;
11. les marchandises qui y sont fabriquées exclusivement à partir de produits visés aux alinéas 1 à 10.

Les expressions "ses navires" et "ses navires-usines" figurant aux paragraphes 6) et 7) ne s'appliqueront qu'aux navires et navires-usines qui satisfont aux conditions ci-après:

1. ils sont immatriculés ou enregistrés dans le pays concerné;
2. ils battent pavillon du pays concerné;
3. ils appartiennent au moins à 50 pour cent des ressortissants du pays dont il s'agit ou à une société dont le siège principal est situé dans ce pays, dont le ou les gérants, le président du conseil d'administration ou de surveillance et la majorité des membres de ces conseils sont des ressortissants du pays et dont, en outre, en ce qui concerne les sociétés de personnes ou les sociétés à responsabilité

limitée, la moitié du capital au moins appartient à ce pays, à des collectivités publiques ou à des ressortissants dudit pays;

4. l'état-major est composé de ressortissants du pays concerné;
5. l'équipage est composé, dans une proportion de 75 pour cent au moins, de ressortissants du pays concerné.

Les navires hauturiers, y compris les navires-usines sur lesquels les poissons pêchés sont préparés ou transformés, seront considérés comme faisant partie du territoire du pays bénéficiaire du SGP concerné, pour autant qu'ils satisfassent aux conditions énoncées au paragraphe 2.

Produits suffisamment ouverts ou transformés

Article 4

Aux fins de l'article 2, les produits non entièrement obtenus dans un pays bénéficiaire du SGP sont considérés comme suffisamment ouverts ou transformés lorsque les conditions indiquées dans les règles relatives aux ouvraisons ou transformations énoncées à l'Annexe II du Protocole 4 de l'Accord sur l'espace économique européen sont remplies. Les conditions visées ci-dessus indiquent, pour tous les produits couverts par le présent règlement, l'ouvroison ou la transformation qui doit être effectuée sur les matières non originaires mises en œuvre dans la fabrication de ces produits, et s'appliquent exclusivement à ces matières. Il s'ensuit par conséquent que, si un produit qui a acquis le caractère originaire en remplissant les conditions fixées dans la liste pour ce même produit est mis en œuvre dans la fabrication d'un autre produit, les conditions applicables au produit dans lequel il est incorporé ne lui sont pas applicables, et il ne sera pas tenu compte des matières non originaires qui pourront avoir été mises en œuvre dans sa fabrication.

Nonobstant le paragraphe 1, les matières non originaires qui, conformément aux conditions fixées dans la liste pour un produit déterminé, ne doivent pas être mises en œuvre dans la fabrication de ce produit peuvent néanmoins l'être, à condition que:

1. leur valeur totale n'excède pas 10 pour cent du prix départ usine du produit;
2. l'application du présent paragraphe n'entraîne pas un dépassement du ou des pourcentages indiqués sur la liste en ce qui concerne la valeur maximale des matières non originaires.

Le paragraphe 2 ne s'appliquera pas aux produits relevant des chapitres 50 à 63 du Système harmonisé.

Les dispositions du présent paragraphe s'appliqueront, exception faite de ce qui est prévu à l'article 5.

Ouvraisons ou transformations insuffisantes

Article 5

Les opérations suivantes seront considérées comme des ouvraisons ou transformations insuffisantes pour conférer le caractère de produits originaires, que les conditions de l'article 4 soient ou non remplies:

1. les manipulations destinées à assurer la conservation en l'état des produits pendant leur transport et leur stockage (aération, étalement, séchage, réfrigération, placement dans le sel, le

dioxyde de soufre ou d'autres solutions aqueuses, enlèvement des parties endommagées et opérations analogues);

2. les opérations simples de dépoussiérage, de criblage ou de tamisage, de triage, de classement, d'assortiment (y compris la composition de jeux de marchandises), de lavage, de peinture, de coupage;
3. la modification des emballages, la rupture et la confection d'emballages, la simple mise en bouteilles, en canettes, en flacons, en sacs, en étuis, en boîtes, sur cartes, sur planchettes ou toute autre opération simple de conditionnement;
4. l'apposition sur les produits ou sur leurs emballages de marques, d'étiquettes et d'autres signes distinctifs similaires;
5. le simple mélange de produits, même d'espèces différentes, dont un ou plusieurs éléments ne remplissent pas les conditions énoncées dans la présente annexe pour être considérés comme produits originaires;
6. la simple réunion de parties en vue de constituer un produit complet;
7. le cumul de deux ou plusieurs opérations visées aux alinéas 1 à 6;
8. l'abattage des animaux.

Unité à prendre en considération

Article 6

L'unité à prendre en considération pour l'application de la présente annexe sera le produit retenu comme unité de base pour la détermination du classement fondée sur la nomenclature du Système harmonisé.

Il s'ensuit par conséquent que:

1. lorsqu'un produit composé d'un groupe ou assemblage d'articles est classé dans une seule position du Système harmonisé, l'ensemble constitue l'unité à prendre en considération; ou
2. lorsqu'un envoi est composé d'un certain nombre de produits identiques classés sous la même position du Système harmonisé, les dispositions de la présente annexe s'appliqueront à chacun de ces produits considérés individuellement.

Lorsque, par application de la règle générale n° 5 du Système harmonisé, les emballages sont classés avec le produit qu'ils contiennent, ils seront considérés comme formant un tout avec le produit aux fins de la détermination de l'origine.

Accessoires, pièces de rechange et outillages

Article 7

Les accessoires, pièces de rechange et outillages livrés avec un matériel, une machine, un appareil ou un véhicule, qui font partie de l'équipement normal et sont compris dans le prix ou ne sont pas facturés à part, seront considérés comme formant un tout avec le matériel, la machine, l'appareil ou le véhicule considéré.

Assortiments

Article 8

Les assortiments au sens de la règle générale n° 3 du Système harmonisé seront considérés comme originaires, à condition que tous les articles entrant dans leur composition soient originaires.

Toutefois, un assortiment composé d'articles originaires et non originaires sera considéré comme originaire dans son ensemble, à condition que la valeur des articles non originaires n'excède pas 15 pour cent du prix départ usine de l'assortiment.

Éléments neutres

Article 9

Pour déterminer si un produit est originaire, il ne sera pas nécessaire de déterminer l'origine des éléments suivants qui pourraient être utilisés dans sa fabrication:

1. énergie et combustibles;
2. installations et équipements;
3. machines et outils;
4. marchandises qui n'entrent pas et ne sont pas destinées à entrer dans la composition finale du produit.

CHAPITRE III

Conditions territoriales

Principe de territorialité

Article 10

Les conditions énoncées à l'article 2 en ce qui concerne l'acquisition du caractère originaire doivent être remplies sans interruption dans un pays bénéficiaire du SGP. Sans préjudice des dispositions de l'article 11, l'acquisition du caractère originaire sera considérée comme interrompue lorsque les produits ayant fait l'objet d'ouvrages ou de transformations dans un pays bénéficiaire du SGP auront quitté le territoire du pays concerné.

Réimportation de marchandises

Article 11

Lorsque des marchandises originaires exportées d'un pays bénéficiaire du SGP vers un autre pays y sont retournées, ces marchandises doivent être considérées comme étant non originaires. Toutefois, cette règle ne s'applique pas s'il peut être démontré à la satisfaction des autorités douanières islandaises ou aux autorités compétentes du pays bénéficiaire du SGP concerné que les marchandises retournées sont les mêmes que celles qui ont été exportées.

Transport direct

Article 12

Le traitement préférentiel prévu par le présent règlement sera applicable uniquement aux produits originaires d'un pays bénéficiaire du SGP en vertu de l'article 2 1), qui sont transportés directement du pays bénéficiaire du SGP concerné vers l'Islande.

Seront considérées comme transportées directement au sens du paragraphe 1:

1. Les marchandises dont le transport s'effectue sans emprunter le territoire d'un autre pays.
2. Les marchandises constituant un seul envoi dont le transport s'effectue en empruntant le territoire d'autres pays, le cas échéant avec transbordement ou entreposage temporaire dans un pays de transit ou d'entreposage, pour autant que ces marchandises restent sous la surveillance des autorités douanières du pays de transit ou d'entreposage en question et qu'elles n'y aient pas subi d'autres opérations que le déchargement ou le rechargement ou toute autre opération destinée à assurer leur conservation en l'état.

La preuve que les conditions visées au paragraphe 2 2) ont été réunies sera fournie par la production aux autorités douanières du pays d'importation:

1. soit d'un document de transport unique sous le couvert duquel s'est effectué le transport à partir du pays bénéficiaire du SGP concerné en passant par le pays de transit;
2. soit d'une attestation délivrée par les autorités douanières du pays de transit et contenant:
 - a) une description exacte des produits;
 - b) la date du déchargement et du rechargement des produits avec, le cas échéant, indication des navires ou autres moyens de transport utilisés;
 - c) la certification des conditions dans lesquelles les produits ont séjourné dans le pays de transit;

3. soit, à défaut, de tous documents probants.

Expositions

Article 13

Les produits envoyés d'un pays bénéficiaire du SGP pour être exposés dans un pays tiers et transportés en Islande à la fin de l'exposition seront, au moment de l'importation, considérées comme étant originaires du pays bénéficiaire du SGP concerné, pour autant qu'il soit démontré à la satisfaction des autorités douanières:

1. qu'un exportateur a expédié ces produits directement du pays bénéficiaire du SGP concerné vers le pays de l'exposition et les y a exposés;
2. que cet exportateur a vendu les produits ou les a cédés à un destinataire en Islande;
3. que les produits ont été expédiés durant l'exposition ou immédiatement après dans l'état où ils ont été expédiés en vue de l'exposition; et
4. que, depuis le moment où ils ont été expédiés en vue de l'exposition, les produits n'ont pas été utilisés à des fins autres que la présentation à cette exposition.

Une preuve de l'origine sera produite dans les conditions normales aux autorités douanières islandaises. La désignation et l'adresse de l'exposition doivent y être indiquées. Au besoin, il peut être demandé une preuve documentaire supplémentaire de la nature des produits et des conditions dans lesquelles ils ont été exposés.

Les dispositions du présent article seront applicables à toutes les expositions, foires ou manifestations publiques analogues à caractère commercial, industriel, agricole ou artisanal, autres que celles qui sont organisées à des fins privées dans des locaux ou magasins commerciaux et qui ont pour objet la vente de produits étrangers, pendant lesquelles les produits restent sous contrôle de la douane.

CHAPITRE IV

Preuve de l'origine

Conditions générales

Article 14

La preuve qu'un produit est originaire d'un pays bénéficiaire du SGP doit être fournie au moment de l'importation en Islande en présentant:

1. soit un certificat d'origine délivré par l'exportateur d'un pays bénéficiaire du SGP, conformément aux dispositions du présent chapitre et suivant le modèle figurant au chapitre VI,
2. soit une déclaration sur facture établie par l'exportateur d'un pays bénéficiaire du SGP, conformément aux dispositions du présent chapitre suivant le modèle figurant au chapitre VII, pour autant que la valeur des produits originaires de l'envoi ne dépasse pas 250 000 couronnes islandaises.

Délivrance d'un certificat d'origine

Article 15

Les autorités compétentes d'un pays bénéficiaire du SGP délivreront un certificat d'origine, en anglais ou en français, sur demande de l'exportateur.

L'exportateur sollicitant un certificat d'origine devra pouvoir présenter à tout moment, à la demande des autorités compétentes du pays bénéficiaire du SGP concerné, tous les documents appropriés prouvant le caractère originaire des produits concernés ainsi que le respect des autres conditions prévues par la présente annexe.

Le formulaire de demande de délivrance d'un certificat d'origine sera rempli en anglais ou en français. Les formulaires remplis à la main le seront à l'encre et en caractères d'imprimerie. Les produits doivent être désignés dans la case réservée à cet effet, sans interligne. Lorsque la case n'est pas complètement remplie, un trait horizontal sera tiré en dessous de la désignation, l'espace non utilisé devant être bâtonné.

Les autorités délivrant le certificat d'origine prendront toutes les mesures nécessaires afin de s'assurer du caractère originaire des produits en question et du respect des autres conditions prévues par la présente annexe. À cet effet, elles seront habilitées à exiger toutes les preuves et à effectuer tous les contrôles des comptes de l'exportateur ou tout autre contrôle qu'elles estimeront utile.

La date de délivrance du certificat d'origine sera indiquée sur celui-ci.

Certificat d'origine délivré a posteriori

Article 16

Les autorités compétentes du pays bénéficiaire du SGP concerné pourront, dans des cas exceptionnels, délivrer des certificats d'origine après l'exportation des produits, sous réserve des conditions suivantes:

1. si le certificat n'a pas été délivré au moment de l'exportation par suite d'erreurs, d'omissions involontaires ou de circonstances particulières; ou
2. s'il est démontré à la satisfaction des autorités douanières qu'un certificat d'origine a été délivré, mais n'a pas été accepté à l'importation pour des raisons techniques.

Aux fins d'application du paragraphe 1, l'exportateur doit indiquer dans sa demande le lieu et la date de l'exportation des produits auxquels le certificat d'origine se rapporte ainsi que les raisons de sa demande.

Les autorités ne pourront délivrer un certificat d'origine a posteriori qu'après avoir vérifié si les indications contenues dans la demande de l'exportateur sont conformes à celles du dossier d'exportation correspondant.

Les certificats d'origine délivrés *a posteriori* doivent être revêtus de l'une des mentions suivantes: "DÉLIVRÉ A *POSTERIORI*" ou "ISSUED RETROSPECTIVELY" (version anglaise) apposés dans la case "Observations" du certificat.

Délivrance d'un duplicata du certificat d'origine

Article 17

En cas de vol, de perte ou de destruction d'un certificat d'origine, l'exportateur pourra réclamer un duplicata aux autorités douanières qui l'ont délivré sur la base des documents d'exportation qui sont en leur possession.

Le duplicata ainsi délivré sera revêtu de l'une des mentions suivantes: "DUPLICATA" ou "DUPLICATE" (version anglaise) apposée dans la case "Observations" du duplicata.

Le duplicata, sur lequel sera reproduit la date du certificat d'origine original, prendra effet à cette date.

Déclaration sur facture

Article 18

L'exportateur d'un produit originaire d'un pays bénéficiaire du SGP pourra une fois qu'il aura satisfait aux conditions énoncées dans le présent article, attester l'origine de ce produit sans le certificat d'origine en fournissant une déclaration sur facture qui indique que le produit est originaire du pays concerné. La déclaration sur facture sera établie en anglais ou en français.

La condition pour attester l'origine au moyen de la déclaration sur facture visée au paragraphe 1, est que le prix départ usine du produit ne dépasse pas 250 000 couronnes islandaises.

Si demande lui en est faite, l'exportateur établissant une déclaration sur facture à l'intention des autorités douanières islandaises ou des autorités compétentes du pays d'exportation doit fournir tous les renseignements nécessaires pour attester l'origine du produit.

L'exportateur établissant une déclaration sur facture devra pouvoir présenter à tout moment, à la demande des autorités douanières islandaises ou des autorités compétentes du pays d'exportation, tous les documents appropriés prouvant le caractère originaire des produits concernés ainsi que le respect des autres conditions prévues par la présente annexe.

L'exportateur établira la déclaration sur facture en dactylographiant ou imprimant sur la facture, le bon de livraison ou tout autre document commercial la déclaration dont le texte figure au Chapitre VII. Si la déclaration est établie à la main, elle devra l'être à l'encre et en caractères d'imprimerie.

Les déclarations sur facture porteront la signature manuscrite originale de l'exportateur.

Les dispositions du présent règlement concernant la délivrance, l'utilisation et le contrôle des certificats d'origine s'appliqueront de la même façon à une déclaration sur facture.

Validité de la preuve de l'origine

Article 19

La preuve de l'origine sera valable pendant dix mois à compter de la date de délivrance dans le pays bénéficiaire du SGP concerné et devra être produite dans ce même délai aux autorités douanières islandaises.

Les preuves de l'origine produites aux autorités douanières après expiration du délai de présentation prévu au paragraphe 1 pourront être acceptées aux fins d'application du traitement préférentiel en vertu du présent règlement lorsque le non-respect du délai est dû à des circonstances exceptionnelles. Il en va de même si les produits sont présentés aux autorités douanières islandaises dans le délai imparti, mais que les documents prouvant l'origine sont produits après expiration dudit délai.

Production de la preuve de l'origine

Article 20

Lorsque des produits sont importés en Islande, un certificat d'origine ou une déclaration sur facture doivent être produits aux autorités douanières. Ces autorités pourront exiger la traduction d'une preuve de l'origine. Elles pourront également exiger que la déclaration d'importation soit accompagnée d'une déclaration par laquelle l'importateur atteste que les produits remplissent les conditions requises pour l'application du présent règlement.

Importation par envois échelonnés

Article 21

Lorsque, à la demande de l'importateur et aux conditions fixées par les autorités douanières du pays d'importation, les produits démontés ou non montés, au sens de la règle générale n° 2 a) du Système harmonisé, relevant des sections XVI et XVII ou des n° 7308 et 9406 du Système harmonisé sont importés par envois échelonnés, une seule preuve de l'origine sera produite aux autorités douanières lors de l'importation du premier envoi.

Exemptions de la preuve formelle de l'origine

Article 22

Seront admis comme produits originaires, sans qu'il y ait lieu de produire une preuve de l'origine, les produits qui font l'objet de petits envois adressés à des particuliers par des particuliers ou qui sont contenus dans les bagages personnels des voyageurs, pour autant qu'il s'agisse d'importations dépourvues de tout caractère commercial, dès lors qu'elles auront été déclarées comme répondant aux conditions de la présente annexe et qu'il n'existe aucun doute quant à la sincérité d'une telle déclaration. Toutefois, la valeur globale de ces produits n'excédera pas 20 000 couronnes islandaises en ce qui concerne les petits envois ou 50 000 couronnes islandaises en ce qui concerne le contenu des bagages personnels des voyageurs.

Discordances et erreurs formelles

Article 23

La constatation de légères discordances entre les mentions portées sur une preuve de l'origine et celles portées sur les documents produits au bureau de douane en vue de l'accomplissement des formalités d'importation des produits n'entraînera pas *ipso facto* la non-validité de la preuve de l'origine, s'il est dûment établi que ce document correspond aux produits présentés.

Les erreurs formelles manifestes telles que les fautes de frappe dans une preuve de l'origine n'entraîneront pas le refus du document si ces erreurs ne sont pas de nature à mettre en doute l'exactitude des déclarations contenues dans ledit document.

CHAPITRE V

Coopération administrative

Notification des autorités compétentes

Article 24

Un pays bénéficiaire du SGP entendant exercer son droit aux préférences tarifaires en vertu du présent règlement veillera, dans la mesure du possible, au respect des dispositions de la présente annexe, par exemple en ce qui concerne les règles d'origine d'un produit et la délivrance d'un certificat d'origine ou d'une déclaration sur facture.

Un pays bénéficiaire du SGP communiquera aux autorités douanières islandaises les noms et adresses des autorités nationales habilitées à délivrer les certificats d'origine et de celles chargées de contrôler les certificats d'origine et les déclarations sur facture. En outre, il enverra aux autorités douanières islandaises les spécimens des empreintes des cachets utilisés pour la délivrance des certificats d'origine.

Contrôle de l'origine

Article 25

Un pays bénéficiaire du SGP prêtera assistance aux autorités douanières islandaises pour le contrôle de l'authenticité des certificats d'origine et des déclarations sur facture et de l'exactitude des renseignements fournis dans lesdits documents.

Le contrôle *a posteriori* des preuves de l'origine sera effectué par sondage ou chaque fois que les autorités douanières islandaises auront des doutes fondés en ce qui concerne l'authenticité de ces documents, le caractère originaire des produits concernés ou le respect des autres conditions prévues par la présente annexe.

Si elles ont des raisons de le faire, les autorités douanières islandaises enverront le certificat d'origine ou la déclaration sur facture, ou une copie de ces documents, aux autorités compétentes du pays bénéficiaire du SGP concerné en demandant un contrôle de l'origine. Les motifs de fond ou de forme justifiant la demande seront spécifiés le cas échéant. À l'appui de leur demande, les autorités douanières fourniront tous les documents et renseignements obtenus qui font penser que les mentions portées sur la preuve de l'origine sont inexactes.

Le contrôle sera effectué par les autorités compétentes du pays d'exportation. À cet effet, elles seront habilitées à exiger toutes les preuves et à effectuer tous les contrôles des comptes de l'exportateur ou tout autre contrôle qu'elles estiment utile.

Les autorités douanières islandaises sollicitant le contrôle seront informées dans les meilleurs délais de ses résultats.

CHAPITRE VI

Certificat d'origine formulaire A et demande de certificat d'origine formulaire A.

Règles d'impression

Article 26

Chaque certificat aura la même dimension que celle de l'échantillon figurant dans la présente annexe. Le format du certificat sera de 210 x 297 millimètres, une tolérance maximale de 5 millimètres en moins et de 8 millimètres en plus étant admise en ce qui concerne la longueur. Le papier à utiliser sera un papier de couleur blanche sans pâtes mécaniques, collé pour écritures et pesant au minimum 25 grammes au mètre carré. Il sera revêtu d'une impression de fond guillochée de couleur verte, rendant apparentes toutes les falsifications par moyens mécaniques ou chimiques.

Les autorités publiques d'un pays bénéficiaire du SGP pourront se réserver l'impression des certificats ou en confier le soin à des imprimeries ayant reçu leur agrément. Dans ce dernier cas, référence à cet agrément sera faite sur chaque certificat. Chaque certificat sera revêtu d'une mention indiquant le nom et l'adresse de l'imprimeur ou d'un signe permettant l'identification de celui-ci. Il portera en outre un numéro de série, imprimé ou non, destiné à l'individualiser.

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

Notes (1996)

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

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

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

II. General conditions

To qualify for preference, products must:

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

III. Entries to be made in Box 8

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

- (a) Products wholly obtained: for export to all countries listed in Section i, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% of "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least-developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) Iceland, Japan, Norway, Switzerland and the European Union: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding System (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Bulgaria, Czech Republic, Hungary, Poland, the Russian Federation and Slovakia: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob once of the exported products (example

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

** Official certification is not required.

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

"Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".

- (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

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

**APPLICATION FOR CERTIFICATE OF ORIGIN
Form A**

The undersigned, being the exporter of the goods described overleaf, DECLARES that these goods were produced in (country)

SPECIFIES as follows the grounds on which the goods are claimed to comply with GSP origin requirements²

.....
.....
.....

SUBMITS the following supporting documents³

.....
.....
.....

UNDERTAKES to submit, at the request of the appropriate authorities of the exporting country, any additional supporting evidence which these authorities may require for the purpose of issuing a certificate of origin, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.

REQUESTS the issue of a certificate of origin for these goods.

Place and date

.....

NOTES

- A. Procedure for claiming preference. A declaration on the certificate of origin form must be prepared by the exporter of the goods and submitted in duplicate, together with a GSP application form, to the certifying authority of the country of exportation which will, if satisfied, certify the top copy of the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will at the same time return to the exporter for his retention the duplicate copy of the certificate of origin, but will itself retain the GSP application form duly completed and signed by the exporter.
- B. Sanctions. Persons who furnish, or cause to be furnished, information which relates to origin or consignment, and which is untrue in a material particular are liable to legal penalties and to the suspension of facilities for their goods to obtain preference.

2 To be completed if materials or components originating in another country have been used in the manufacture of the goods in question. Indicate the materials of components used, their Harmonized System Nomenclature tariff heading, their country of origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of special conditions laid down in list rules), the goods produced and their Harmonized System Nomenclature tariff heading.

Where the origin criteria involve a percentage value, give information enabling this percentage to be verified - for example the value of imported materials and components and those of undetermined origin and the ex-factory price of the exported goods, where applicable.

3 For example, import documents, invoices, etc., relating to the materials or components used.

CHAPTER VII

Invoice declaration

English and French texts

Article 27

Invoice declaration, *cf.* Article 18 of this Annex, shall be made in accordance with the text below.

English text:

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of.....preferential origin according to the rules of origin of the Icelandic Generalized System of Preferences.

_____ (1)

Place and date

Signature of the exporter; in addition
the name of the person signing
the declaration has to be indicated
in clear script

French text

L'exportateur des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle.....au sens des règles d'origine du Système des préférences tarifaires généralisées d'Islande.

_____ (1)

Place and date

Signature of the exporter; in addition
the name of the person signing
the declaration has to be indicated
in clear script

(1) These indications may be omitted if the information is contained on the document itself.

CHAPTER VIII

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

Working or processing of materials and list of working or processing

Article 28

The list of working or processing in Annex II to Protocol 4 of the Agreement on the European Economic Area, together with the introductory notes of Annex I to the same Protocol, with regard to the amendments derived from the amendments to the Harmonized System Nomenclature of 1 January 2002, *cf.* Notice in Division A of the Official Gazette. No.126/2001, shall apply to the required working or processing of non-originating materials.

**ANNEX II TO PROTOCOL 4 TO THE AGREEMENT
ON THE EUROPEAN ECONOMIC AREA**

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status as referred to in Article 4 of Annex 4 to Regulation on a General System of Preferences No. 119/2002.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal; except for:	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used must be wholly obtained Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 05 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used must be wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	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 must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No. 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No. 0713	Drying and milling of leguminous vegetables of heading No. 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example balsams)	Manufacture in which the value of any materials of heading No. 1301 used may not exceed 50% of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading except those of heading No. 0203, 0206 or 0207 or bones of heading No. 0506 Manufacture from meat or edible offal of swine of heading No. 0203 or 0206 or of meat and edible offal of poultry of heading No. 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 1503 - Fats from bones or waste - Other	Manufacture from materials of any heading except those of heading No. 0201, 0202, 0204 or 0206 or bones of heading No. 0506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No. 1504	
ex 1505	- Other Refined lanolin	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained Manufacture from crude wool grease of heading No. 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions	 Manufacture from materials of any heading including other materials of heading No. 1506	
1507 to 1515	- Other Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos. 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings Nos. 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No. 1702	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 1703	<p>- Other sugars in solid form, flavoured or coloured</p> <p>- Other</p> <p>Molasses resulting from the extraction or refining of sugar, flavoured or coloured</p>	<p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials must already be originating</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading, other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1901	<p>Malt extract; food preparations of flour, 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;</p> <p>food preparations of goods of heading No. 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>		

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Malt extract - Other	Manufacture from cereals of Chapter 10 Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1903	- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used are wholly obtained	
1904 ⁴	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 and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading except potato starch of heading No. 1108 Manufacture: - from materials not classified within heading No. 1806; - in which all the cereals and flour (except durum wheat and its derivatives and Zea mays (maize)) used must be wholly obtained ⁵ - in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

⁴ This rule, inserted by Decision No. 188/99 (OJ No L [to be published]), e.i.f. 1 January 2000, replaces the former rule for heading No. 1904.

⁵ The exception concerning the Zea mays (maize) is applicable until 31.12.2002.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading No. 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea, maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations thereof	Manufacture from materials of any heading except prepared or preserved vegetables of heading No. 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be 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 No. 2009	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; and - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2207 ⁶	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials not classified within heading Nos. 2207 or 2208; - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials not classified within heading Nos. 2207 or 2208; - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	

⁶ This rule, inserted by Decision No. 188/99 (OJ No L [to be published]), e.i.f. 1 January 2000, replaces the former rule for heading No. 2207, which was inserted by Decision No. 45/99 (OJ No L266, dated 19 October 2000), e.i.f. 1 January 1999.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained	
Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used must already be originating	
ex Chapter 25	Salt; sulphur, earths and stone; plastering materials; lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product.	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product.	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁷ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709 2710	Crude oils obtained from bituminous minerals 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	Destructive distillation of bituminous materials Operations of refining and/or one or more specific process(es) ⁸ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁹ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

⁷ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁸ For the special conditions relating to "specific processes", see Introductory Note 7.2.

⁹ For the special conditions relating to "specific processes", see Introductory Note 5, 7.1, 7.2, and 7.3.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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) ¹⁰ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
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) ¹¹ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ¹² Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

¹⁰ For the special conditions relating to "specific processes", see Introductory Note 7.2.

¹¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

¹² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) ¹³ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

¹³ For the special conditions relating to "specific processes", see Introductory Notes 7.1, 7.2 and 7.3.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁴ Or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 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) ¹⁵ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	

¹⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

¹⁵ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2905	Metal alcoholates of alcohols and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading Manufacture from materials of any heading. However, the value of all the materials of heading No. 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However the value of all the materials of heading No. 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials of heading No. 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes ¹⁶	Manufacture from materials of any heading, except heading No. 3203, 3204 and 3205. However, materials from heading No. 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ¹⁷ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

¹⁶ According to Note 3 to Chapter 32 these preparations are those used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided that they are not classified in another heading in Chapter 32.

¹⁷ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ¹⁸ Or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No. 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 3823	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

¹⁸ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- materials of heading No. 3404 However, these materials may be used provided that their total value does not exceed 20% of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters	Manufacture from materials of any heading, except those of heading No. 3505	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3507	- Other Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except those of heading No. 1108 Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 37 3701	Photographic or cinematographic goods; except for: Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No. 3702 may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3702	- Other Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading Nos. 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials of heading No. 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	

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

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	<p>- The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol, other than that of heading No. 2905</p>	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p>		<p>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 No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for heading Nos. ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: -- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content -- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ²²	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹ Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials classified within the same heading as the product used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

²² In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²³	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of heading Nos. 4011 or 4012	

²³ The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 per cent.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos. 4108 or 4019	Retanning of pre-tanned leather Or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos. 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled, tanned or dressed furskins 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 No. 4302	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: - Sanded or finger-jointed - Beadings and mouldings	Sanding or finger-jointing Beading or moulding	
ex 4410 ex 4413	to Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood - Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No. 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos. 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
		Manufacture from materials not classified in heading Nos. 4909 and 4911	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ²⁴ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5007	Woven fabrics of silk or of silk waste: - Incorporating rubber thread - Other	Manufacture from single yarn ²⁵ Manufacture from ²⁶ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from single yarn ²⁷ Manufacture from ²⁸ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ²⁹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from single yarn ³⁰ Manufacture from ³¹ :	

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ³² : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311 ³³	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread	Manufacture from single yarn ³⁴	

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³³ The entry for HS heading Nos. 5309 to 5311 replaced by Decision No. 114/2000 (OJ No. L [to be published]), e.i.f. 1 January 2001.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ³⁵ : - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from single yarn ³⁶ Manufacture from ³⁷ :	

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ³⁸ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread	Manufacture from single yarn ¹	

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 56 5602	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ¹ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials Manufacture from ³⁹ : - natural fibres, - chemical materials or textile pulp However:	

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Other</p>	<p>- polypropylene filament of heading No. 5402, - polypropylene fibres of heading Nos. 5503 or 5506, or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used, provided their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp 	
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>- Rubber thread and cord, textile covered</p> <p>- Other</p>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5605	<p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading Nos. 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5606	Gimped yarn, and strip and the like of heading Nos. 5404 or 5405, gimped (other than those of heading No. 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁴⁰ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chapter 57 ⁴¹	Carpets and other textile floor coverings: - Of needleloom felt	Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp However:	
		- polypropylene filament of heading No. 5402, or - polypropylene fibres of heading Nos. 5503 or 5506, or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used, provided their value does not exceed 40% of the ex-works price of the product Jute fabric may be used as a backing	
	- Of other felt	Manufacture from ¹ : - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴¹ This rule, inserted by Decision No. 188/99 (OJ No L [to be published]), e.i.f. 1 January 2000, replaces the former rule for Chapter 57, which was inserted by Decision No. 45/99 (OJ No. L266, dated 19 October 2000), e.i.f. 1 January 1999.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ⁴² : - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: - Combined with rubber thread	Manufacture from single yarn ⁴³	
	- Other	Manufacture from ⁴⁴ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5805	Hand-woven tapestries of the types gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the used are classified within a heading, other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90% by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
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	Manufacture from yarn ⁴⁵	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ⁴⁶ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	

⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5906	<p>Rubberized textile fabrics, other than those of heading No. 5902:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials 	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from⁴⁷:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p>	
	- Other	Manufacture from yarn	

⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated: - Incandescent gas mantles, impregnated - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Polishing discs or rings other than of felt of heading No. 5911	Manufacture from yarn or waste fabrics or rags of heading No. 6310	
	- Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No. 5911	Manufacture from ⁴⁸ : - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁴⁹ , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by	
		polycondensation of m-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁵⁰ , -- yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁵¹ , -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexanedimethanol and isophthalic acid, -- natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁰ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵¹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from ⁵² : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁵³ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ^{54, 55} Manufacture from ⁵⁶ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ^{57, 58}	

⁵² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁵ See Introductory Note 6.

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6217	<p>Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:</p> <p>- Embroidered</p> <p>- Fire resistant equipment of fabric covered with foil of aluminized polyester</p>	<p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted goods of heading Nos. 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from yarn⁶⁸</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product⁶⁹</p> <p>Manufacture from yarn⁷⁰</p> <p>or</p> <p>Manufacture from uncoated fabric provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product⁷¹</p>	

⁶⁷ See Introductory Note 6.

⁶⁸ See Introductory Note 6.

⁶⁹ See Introductory Note 6.

⁷⁰ See Introductory Note 6.

⁷¹ See Introductory Note 6.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Interlinings for collars and cuffs, cut out - Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture from yarn ⁷²	
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of non-wovens - Other: -- Embroidered -- Other	Manufacture in which all the materials used are classified within a heading, other than that of the product Manufacture from ⁷³ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{74, 75} Or Manufacture from unembroidered fabric (other than knitted or crocheted), provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product Manufacture from unbleached single yarn ^{76, 77} ,	

⁷² See Introductory Note 6.

⁷³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷⁴ See Introductory Note 6.

⁷⁵ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁷⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷⁷ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁷⁸ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of non-wovens - Other	Manufacture from ^{79, 80} : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{1,2}	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any headings except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 6406	

⁷⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁰ See Introductory Note 6.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading, other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁸¹	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁸²	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

⁸¹ See Introductory Note 6.

⁸² See Introductory Note 6.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 ex 7005	and Glass with a non-reflecting layer	Manufacture from materials of heading No. 7001	
7006 ⁸³	Glass of heading Nos. 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glassplate substrates, coated with a dielectric thin film, semi-conductor grade, in accordance with SEMII standards ⁸⁴ - Other	Manufacture from non-coated glass-plate substrate of heading No. 7006 Manufacture from materials of heading No. 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 7001	

⁸³ This rule, inserted by Decision No. 45/99 (OJ No. L266, dated 19 October 2000), e.i.f. 1 January 1999, replaces the former rule for Heading No. 7006.

⁸⁴ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading Nos. 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware used does not exceed 50% of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials not classified within headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading Nos. 7106, 7108 or 7110 or Alloying of precious metals of heading Nos. 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading Nos. 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading Nos. 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7301	Sheet piling	Manufacture from materials of heading No. 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading Nos. 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing 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 in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of Heading No. 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No. 7315 used does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 74	Copper and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	-Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading, other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading, other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601 ⁸⁵	Unwrought aluminium	Manufacture in which: - all the materials used are classified within a heading, other than that of the product; and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
		or	
		Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

⁸⁵ This rule, inserted by Decision No. 45/99 (OJ No. L266, dated 19 October 2000), e.i.f. 1 January 1999, replaces the former rule for heading No. 7601.

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

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8206	Tools of two or more of the heading Nos. 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos. 8202 to 8205. However, tools of heading Nos. 8202 to 8205 may be incorporated into the set provided that their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading, other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading, other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product.	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No. 8302 may be used provided that their value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No. 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401 ⁸⁶	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁸⁷	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

⁸⁶ This rule, inserted by Decision No. 188/99 (OJ No. L [to be published]), e.i.f. 1 January 2000, replaces the former rule for heading No. 8401.

⁸⁷ This rule shall apply until 31 December 2005.

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

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 8415	-Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Road rollers</p> <p>- Other</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> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
<p>8430</p> <p>ex 8431</p>	<p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</p> <p>Parts suitable for use solely or principally with road rollers</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
<p>8439</p>	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of heading Nos. 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No. 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other	-Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; - the thread-tension, crochet and zigzag mechanisms used are originating Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos. 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8503 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading Nos. 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos. 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Matrices and masters for the production of records</p> <p>- Other</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> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8523 are only used up to a value of 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 8546; electrical conduit tubing	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	and joints thereof, of base metal lined with insulating material Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity:		

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8712	-- Not exceeding 50 cc -- Exceeding 50 cc - Other Bicycles without ball bearings	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture from materials not classified in heading No. 8714	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No. 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No. 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other 	<p>Manufacture from materials of any heading, including other materials of heading No. 9018</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9019	<p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9020	<p>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9024	<p>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos. 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9029	- Other Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9014 or 9015; stroboscopes	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not plated, or of clad precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading Nos. 9401 or 9403, provided that:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		- its value does not exceed 25% of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading Nos. 9401 or 9403	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair); hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
9608 ⁸⁸	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points of the same heading as the product may be used	
	pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 9609		

⁸⁸ This rule was added by Decision No. 188/99 (OJ No. L [to be published]), e.i.f. 1 January 2000.

HS heading No.	Description of product	Working or processing, carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No. 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	