

## REGULATION (EEC) No 3614/73 OF THE COMMISSION

of 20 December 1973

on the definition of the concept of 'originating products' for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to the Council Regulation (EEC) No 3500/73 <sup>(1)</sup> of 18 December 1973 on the opening, allocation and administration of a Community tariff quota for certain products originating in developing countries, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3501/73 <sup>(2)</sup> of 18 December 1973 establishing preferential tariffs in respect of certain products originating in developing countries, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3502/73 <sup>(3)</sup> of 18 December 1973 on the opening, allocation and administration of a Community tariff quota for certain textile products originating in developing countries, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3503/73 <sup>(4)</sup> of 18 December 1973 establishing preferential tariffs in respect of certain textile products originating in developing countries, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3504/73 <sup>(5)</sup> of 18 December 1973 on the opening, allocation and administration of a Community tariff quota for certain textile products and footwear originating in developing countries, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3505/73 <sup>(6)</sup> of 18 December 1973 establishing preferential tariffs in respect of certain textile products and footwear originating in developing countries, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3506/73 <sup>(7)</sup> of 18 December 1973 establishing in respect of certain products falling within Chapters 1 to 24 of the Common Customs Tariff a scheme of generalized preferences in favour of developing countries, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3577/73 <sup>(8)</sup> of 28 December 1973 on the opening, allocation and administration of a Community tariff quota for certain textile products originating in Yugoslavia, and in particular Article 1 thereof;

Having regard to Council Regulation (EEC) No 3578/73 <sup>(9)</sup> of 28 December 1973 establishing preferential tariffs in respect of certain textile products originating in Yugoslavia, and in particular Article 1 thereof;

Whereas, as regards all the products referred to in the abovementioned Regulations, rules should be established to define the conditions in which they acquire the character of originating products, the mode of proof and the terms as to verification thereof; it is appropriate for this purpose to adopt the provisions of Regulation (EEC) No 2862/71 <sup>(10)</sup> of 22 December 1971, defining the concept of 'originating products' for the purposes of the application of tariff preferences granted by the Community; it is necessary to amend that Regulation and List A annexed thereto, in view of experience gained;

Whereas it is necessary to make temporary provisions for the benefit of countries certain of whose products have not previously enjoyed tariff preferences or have been enjoying them for a period of less than six months;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Committee on Origin,

<sup>(1)</sup> See p. 1 of this Official Journal.

<sup>(2)</sup> See p. 15 of this Official Journal.

<sup>(3)</sup> See p. 60 of this Official Journal.

<sup>(4)</sup> See p. 69 of this Official Journal.

<sup>(5)</sup> See p. 76 of this Official Journal.

<sup>(6)</sup> See p. 84 of this Official Journal.

<sup>(7)</sup> See p. 94 of this Official Journal.

<sup>(8)</sup> OJ No L 359, 28. 12. 1973, p. 35.

<sup>(9)</sup> OJ No L 359, 28. 12. 1973, p. 42.

<sup>(10)</sup> OJ No L 289, 31. 12. 1971, p. 11.

HAS ADOPTED THIS REGULATION:

*Article 3*

## TITLE I

*Article 1*

For the purpose of applying the provisions concerning tariff preferences granted by the Community to certain products originating in developing countries, the following shall be considered as products originating in a country enjoying those preferences, provided that these products have been transported directly, within the meaning of Article 5, into the Community:

- (a) products wholly obtained or produced in that country,
- (b) goods obtained or produced in that country in the manufacture of which products other than those referred to in subparagraph (a) were used, provided that those products have undergone sufficient working or processing within the meaning of Article 3.

The products specified in List C are excluded from the application of the provisions of this Regulation.

*Article 2*

The following shall be considered to have been wholly obtained or produced in a beneficiary country within the meaning of Article 1 (a):

- (a) Mineral products extracted from its soil or from its sea bed;
- (b) Vegetable products harvested there;
- (c) Live animals born and raised there;
- (d) Products obtained there from live animals raised there;
- (e) Products of hunting or fishing carried on there;
- (f) Products of sea fishing and other products taken from the sea by its vessels;
- (g) Products made on board its factory ships exclusively from the products referred to in (f);
- (h) Used articles collected there fit only for the recovery of raw materials;
- (i) Waste and scrap resulting from manufacturing operations which have been carried out there;
- (j) Goods which are produced there exclusively from products referred to in subparagraphs (a) to (i).

1. For the purposes of applying the provisions of Article 1 (b), the following shall be considered sufficient:

- (a) working or processing which places the goods obtained under a tariff heading other than that applicable to each of the products used except, however, for those products specified in List A to which the special provisions drawn up for that List apply;
- (b) working or processing specified in List B.

Tariff sections, chapters and headings shall mean the tariff sections, chapters and headings of the Brussels Nomenclature for the classification of goods in customs tariffs.

2. For the purposes of applying Article 1 (b), the following working or processing shall always be considered insufficient to give the products in question the character of originating products, irrespective of whether there is a change of tariff heading:

- (a) Operations intended to ensure the preservation of goods in good condition during transportation and storage (ventilation, spreading out, drying, refrigeration, preservation in brine or in water to which sulphur or other substances have been added, removal of damaged parts and similar operations);
- (b) Simple operations involving dust removal, sifting, sorting, classification, matching (including making up sets of articles, washing, painting, cutting up);
- (c) (i) Repacking, splitting up and assembling packets,  
(ii) Putting into bottles, flasks, bags, cases and boxes and onto trays, etc, and all other simple packing operations;
- (d) Affixing to the products themselves or to their packaging marks, labels or other similar distinguishing signs;
- (e) The simple mixing of products, even of different types, when one or more of the components of the mixture do not satisfy the requirements laid down in this Regulation in order to be able to be considered as originating products;
- (f) The simple assembly of parts of articles in order to create a complete article;
- (g) A combination of two or more of the operations listed in (a) to (f);
- (h) The slaughter of animals.

*Article 4*

When Lists A and B referred to in Article 3 provide that goods obtained from a beneficiary country shall be considered to be originating products only if the value of the products used does not exceed a specific percentage of the value of goods obtained, the values to be taken into consideration in determining this percentage shall be:

— firstly:

as regards products which can be proved to have been imported: their value for customs purposes at the time of importation;

as regards products of undetermined origin: the verifiable price paid for those products in the territory of the country where manufacture takes place;

— secondly:

the ex-factory price of the goods obtained, excluding internal taxes refunded or refundable on exportation.

*Article 5*

1. The following shall be considered to be transported directly from the exporting beneficiary country into the Community:

- (a) Products transported without passing through the territory of another country;
- (b) Products whose transport involves transit through the territories of countries other than the exporting beneficiary country, with or without transshipment or temporary storage within those countries, provided that transit through those countries is justifiable on geographical grounds or exclusively on account of transport requirements and that the goods have remained under the supervision of the customs authorities of the country of transit or storage, and have not entered into trade or consumption there and have not undergone there any operations other than unloading and loading or any operation intended to keep them in good condition.

2. Evidence that the conditions referred to in paragraph 1 (b) have been fulfilled shall be supplied to the responsible customs authorities in the Community by the production of:

- (a) a through bill of lading issued in the exporting beneficiary country covering the passage through the country of transit;

or

- (b) a certificate issued by the customs authorities of the country of transit:

- giving an exact description of the goods,
- stating the dates of unloading and re-loading of the goods or of their embarkation or disembarkation, identifying the ships used,
- certifying the conditions under which the goods remained in the transit country, or

- (c) failing these, any substantiating documents.

*Article 6*

Upon importation into the Community, originating products within the meaning of this Regulation shall qualify for the application of the provisions concerning tariff preferences referred to in Article 1 on production of a certificate of origin Form A issued either by the customs authorities or by other governmental authorities of the exporting beneficiary country, provided that the latter country assists the Community by allowing the customs authorities of Member States to verify that the certificate is authentic and is in proper form and order.

However, originating products within the meaning of this Regulation which are sent by post (including those sent by parcel post) shall, provided that the consignments contains only originating products and that their value does not exceed 1 000 units of account<sup>(1)</sup> per consignment, qualify on entry into the Community for the application of the provisions concerning tariff preferences referred to in Article 1, on production of a Form APR, on condition that the assistance specified in the preceding paragraphs is forthcoming in respect of the said form.

*Article 7*

1. The certificate of origin Form A must be produced within five months of the date of issue by the responsible governmental authority of the exporting beneficiary country to the Community customs office at which the goods are presented.

2. When goods pass through the territory of one or more countries, in accordance with the provisions of Article 5 (1) (b), the time limit fixed in paragraph 1 for the production of the certificate shall be extended to 10 months.

<sup>(1)</sup> One unit of account (u.a.) is worth 0.88867088 grammes of pure gold.

*Article 8*

In the importing Member States the certificate shall be presented to the customs authorities in accordance with the provisions laid down by the laws and regulations of that State. The authorities concerned may demand a translation of the certificate. Furthermore, they may require that the import entry contains a statement by the importer to the effect that the goods satisfy the conditions required for the tariff preferences referred to in Article 1.

*Article 9*

1. Goods consisting of small consignments sent to private persons or contained in passengers' personal baggage shall, provided that the goods are not imported by way of trade, be admitted into the Community as originating products qualifying for the tariff preferences referred to in Article 1 without the production of a certificate of origin Form A or the completion of a Form APR, if they are declared to fulfil the requirements of this Article and there is no doubt as to the validity of the declaration.

2. Importations which are not by way of trade shall be taken to mean those which appear to be of an occasional nature and which consist solely of goods for personal or family use of the traveller or of those for whom they are intended and which by their nature or quantity have no commercial use.

Furthermore, the total value of these goods must not exceed 60 units of account in the use of small consignments or 200 units of account in the use of goods contained in passengers' personal baggage.

*Article 10*

1. Goods despatched from a beneficiary country enjoying preferences to be shown in an exhibition in another country and sold after the exhibition for importation into the Community shall, on such importation, qualify for application of the provisions concerning the tariff preferences referred to in Article 1 provided that they satisfy the conditions laid down in this Regulation entitling them to be recognized as originating in the exporting beneficiary country and that proof is supplied to the competent Community customs authorities:

(a) that an exporter has consigned the goods from the territory of the exporting beneficiary country to the country in which the exhibition was held and has exhibited them there;

(b) that the said exporter has sold the goods or has disposed of them to a consignee in the Community;

(c) that the goods have been consigned during the exhibition or immediately afterwards to the Community, in the state in which they were consigned to the exhibition;

(d) that the goods have not since they were consigned to the exhibition been used for purposes other than demonstration at that exhibition.

2. The certificate of origin must be produced in the usual way to the competent customs authorities in the Community. The name and address of the exhibition must be indicated thereon. If necessary, additional documentary information on the nature of the goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 applies to all trade, industrial, agricultural or crafts exhibitions, fairs or similar public shows or displays other than those organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

*Article 11*

Certificates of origin which are presented to the responsible customs authorities in the Community after the expiry of the time limit referred to in Article 7 may be accepted for application of the provisions concerning tariff preferences referred to in Article 1, if the non-observance of the time limit is attributable to *force majeure* or exceptional circumstances.

Apart from such cases, the competent Community customs authorities may accept the certificates provided the goods have been presented to them before the expiry of the said time limit.

*Article 12*

The discovery of slight discrepancies between the statements made on the certificate and those on the documents presented to the customs office for the purpose of completing the formalities for the importation of goods shall not automatically invalidate the certificate if it can be established that the latter corresponds to the goods presented.

*Article 13*

1. Retroactive checks on certificates Form A and Forms APR shall be carried out at random; and

whenever the relevant customs authorities in the Community have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of applying the provisions of paragraph 1, the competent customs authorities in the Community shall send the Certificate Form A or sheet 1 of the Form APR to the responsible governmental authority in the exporting beneficiary country indicating, where appropriate, the grounds of form or substance which justify an enquiry. The authorities shall attach to sheet 1 of the Form APR the invoice or a copy of it, if this has been produced, and shall forward any information which may be available and which tends to show that the particulars on the certificate or on the form are inaccurate.

If the competent customs authority in the Community decides to suspend application of the provisions concerning tariff preferences referred to in Article 1, while awaiting the results of the check, they may, subject to any safeguards considered necessary, offer to release the goods to the importer.

#### *Article 14*

The explanatory notes, lists A, B and C, the specimen certificate of origin Form A and the specimen Form APR which are annexed to this Regulation form an integral part of this Regulation.

## TITLE II

### *Article 15*

For the purposes of applying the provisions concerning tariff preferences referred to in Article 1, the beneficiary country enjoying preferences shall comply or ensure compliance with the rules concerning the completion and issue of certificates of origin Form A, the conditions for the use of Forms APR and those concerning administrative cooperation contained in the following Articles.

#### Section I

### Completion and issue of certificates of origin Form A

#### *Article 16*

1. A certificate of origin shall be delivered only upon written application from the exporter or his authorized representative.

2. The exporter or his representative shall submit with the application any necessary supporting documents proving that the goods to be exported are eligible for the issue of a certificate of origin.

#### *Article 17*

The competent governmental authority of the exporting beneficiary country shall ensure that the certificates and the application are duly completed.

#### *Article 18*

The certificate must conform to the specimen shown in the Annex. It shall be made out in English or French. If it is handwritten it must be completed in ink and in block capital letters.

The dimensions of the certificate shall be 210 × 297 mm. The paper used shall be white sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square meter. It shall have a green machine-turned background pattern so that any falsification by mechanical or chemical means is clearly apparent.

Each certificate shall bear a serial number by which it can be identified.

#### *Article 19*

As this certificate is to be the document for establishing eligibility for the application of the provisions concerning tariff preferences, referred to in Article 1, the competent governmental authority of the exporting country must take the necessary measures in order to verify the origin of the goods and to check other information given in the certificate.

#### *Article 20*

1. The certificate shall be issued by the competent governmental authority of the beneficiary country enjoying preferences, if the goods to be exported may be considered to be products originating in that country within the meaning of Title I of this Regulation.

2. In order to verify whether the condition referred to in paragraph 1 has been satisfied, the competent governmental authority shall have the right to call for any supporting documents or to carry out any check which it considers appropriate.

3. The competent governmental authority of the beneficiary country shall refuse to issue a certificate

if it appears from the documents submitted that the goods to which it relates are not intended for the Community or for a preference-giving country applying the same rules as those laid down in Title I of this Regulation.

#### Article 21

The certificate shall be given to the exporter as soon as exportation is actually carried out or when a guarantee is given that it will be carried out.

#### Article 22

1. When goods to be exported from a beneficiary country, the final destination of which is unknown, have to pass through the territories of one or more countries, in accordance with the provisions of Article 5 (1) (b), the exporter may apply for the issue of a provisional certificate of origin.

In this case, the word 'PROVISOIRE' or 'PROVISIONAL' shall be stamped in red ink on the certificate of origin under heading 2 of Form A.

2. When the final destination in the Community of the goods is known, and so long as the goods satisfy the conditions provided for in this Regulation, the provisional certificate of origin shall, at the written request of the importer, have the same value as the final certificate of origin for all or part of the goods described on it, provided it has been endorsed to this effect by the customs office where the goods are presented. The application must be accompanied by the provisional certificate and by all the documents required to establish that the goods have been transported into the Community, in conformity with the conditions provided for in Article 5.

Such validation can apply only to those goods which are intended for the Member States on whose territory the customs office carrying out the operation is situated.

Should the validation apply to all the goods described on the provisional certificate of origin, the customs office which has carried out the validation shall withdraw the certificate.

If the validation applies to only part of the goods described in the provisional certificate, the customs office which has been called upon to carry out the operation shall issue a final certificate referring only to those goods actually presented. This shall be indicated on the provisional certificate which shall be forwarded to the customs offices to which the goods

which have not been presented will be transported. The date on the final certificate shall be that on which the provisional certificate was issued.

#### Article 23

The replacement of one or more certificates of origin Form A by one or more other certificates of origin Form A shall always be possible, provided that it is carried out in the Community customs office where the goods are to be found.

#### Article 24

1. In exceptional cases, a certificate may be issued after the actual exportation of the goods to which it refers, should it not have been issued at the time of exportation as a result of involuntary errors or omissions or other special circumstances.

2. The competent governmental authority may issue a certificate retrospectively only when it has been checked that the information contained in the exporter's application agrees with that contained in the corresponding export file and that no certificate of origin was issued when the goods in question were exported.

Certificates of origin issued retrospectively must bear the endorsement 'DELIVRE A POSTERIORI', or 'ISSUED RETROSPECTIVELY', which must be written in red ink.

#### Article 25

In the event of the theft, loss or destruction of a certificate of origin, the exporter may request the competent governmental authority who issued it to supply a duplicate made out on the basis of the export documents in its possession. A duplicate issued in this way must bear the endorsement 'DUPLICATA' or 'DUPLICATE' written in red ink.

The duplicate, on which the date of the original certificate must be given, shall be valid as from that date.

### Section II

#### Conditions for the use of Forms APR

#### Article 26

The Form APR, which must correspond to the specimen contained in the Annex, shall be completed by

the exporter. It shall be made out in English or French. If it is handwritten, it must be completed in ink and in block capital letters. The Form APR shall comprise two sheets, each sheet measuring 210 × 148 mm. The paper used shall be white, sized writing paper, free of mechanical pulp, dressed for writing purposes and weighing not less than 25 grammes per square meter.

The Form APR may be perforated mechanically so that the two sheets can be separated and the label of the second sheet may be detached. The reverse side of the label may be gummed.

Each sheet of the form must bear an identifying serial number.

#### *Article 27*

A Form APR shall be completed for each postal consignment. After completing and signing the two sheets of the form, the exporter shall, in the case of consignments being sent by parcel post, attach the two sheets to the despatch note. In the case of consignments sent by letter post, he shall insert his declaration (sheet 1) in the packet and shall attach the label of sheet 2 to the outer packing.

#### *Article 28*

1. If the goods contained in the consignment have already been checked in the exporting beneficiary country for conformity with the provisions of this Regulation, the exporter may refer to this check in the space for 'observations' on the Form APR (sheet 1).

2. As appropriate, the exporter shall write 'APR' followed by the serial number of the Form APR used either on the C 1 green label, or on the C 2 / C P 3 customs declaration.

### Section III

#### Methods of administrative cooperation

#### *Article 29*

The beneficiary countries shall send the Commission of the European Communities the names and addresses of the governmental authorities competent to issue certificates of origin together with specimens of stamps used by these authorities. The Commission shall forward this information to the Customs authorities of the Member States.

#### *Article 30*

When an application for retroactive check has been made in accordance with the provisions of Article 13 of Title I, such a check shall be carried out and its results shall be communicated within a maximum of three months to the competent customs authorities in the Community. The results should prove whether the certificate of origin Form A or the disputed Form APR applies to the goods actually exported and whether these goods do in fact qualify for the application of the provisions concerning tariff preferences referred to in Article 1. For the purposes of retroactive checks of certificates of origin Form A, the export documents or copies of certificates taking the place of these should be kept for at least two years by the competent governmental authority in the exporting beneficiary country.

#### *Article 31*

1. Textile products which satisfy the requirements of this Regulation and which have been despatched from Yugoslavia, the Philippines, Malaysia, or Indonesia, after the date of entry into force of the provisions relating to tariff preferences granted to those countries, or are, on the said date either in transit or under temporary warehouse procedure, in customs warehouses or free zones in the Community or in one of those four countries may, within the time limit provided for each case in paragraph 3, benefit in the Community from the provisions of the preferential tariff system, provided that a certificate of origin Form A is issued retrospectively by the competent governmental authorities of one of the four countries referred to above, as the case may be, and together with documentary evidence of direct transport, are presented to the customs authorities in the Community within such period of time as shall be determined by them.

2. Products which satisfy the requirements of this Regulation and which have been despatched from Romania after the date of entry into force of the provisions relating to tariff preferences granted to that country, or are on the said date either in transit or under temporary warehouse procedure, in customs warehouses or free zones in the Community or in Romania, may enter the Community within six months from the date aforesaid under the preferential tariff arrangements, provided that a certificate of origin Form A which has been issued by the competent governmental authorities in Romania, together with documents proving that the goods have been transported directly, are presented to the customs authorities in the Community within such period of time as shall be determined by them.

3. The time limits referred to in paragraph 1 shall be as follows:

— Two months for products originating in Yugoslavia,

— Three months for products originating in the Philippines,

— Six months for products originating in Malaysia or Indonesia.

*Article 32*

This Regulation shall enter into force on 1 January 1974.

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

Done at Brussels, 20 December 1973.

*For the Commission*

*The President*

François-Xavier ORTOLI



## EXPLANATORY NOTES

**Note 1 — Article 1:**

The terms 'in a beneficiary country' shall also apply to the territorial waters of that country.

Vessels operating in the high seas, including 'factory ships', on board of which the processing or working of the products of their fishing activities is carried out, are said to be part of the territory of the beneficiary country to which they belong, provided that they satisfy the conditions laid down in explanatory note 4.

**Note 2 — Article 1:**

In order to determine whether a product originates in a beneficiary country, it shall not be necessary to establish whether the power and fuel, plant and equipment, the machines and tools used to obtain this product originate or not in other countries.

**Note 3 — Article 1:**

Packing is considered to form a whole with the goods which it contains. However, this provision does not apply to packing which is not of the normal type used for the article packed and which has intrinsic utilization value and is of a durable nature.

**Note 4 — Article 2 (f):**

The expressions 'its vessels' shall apply only to ships:

- which are registered or recorded in a beneficiary country,
- which fly the flag of a beneficiary country,
- which are at least 50% owned by nationals of the beneficiary country or by a company whose head office is in that country, where the 'managers', the chairman of the board of directors or of the supervisory board and the majority of the members of such boards are nationals of that country and where, furthermore, in the case of partnership or limited companies, at least half of the capital belongs to that country, to public bodies or nationals of that country,
- whose captains and officers are all nationals of the beneficiary country,
- and where at least 75% of the crew are nationals of the beneficiary country.

**Note 5 — Article 4:**

The ex-factory price shall mean the price paid to the manufacturer in whose undertaking the final processing or working operations are carried out, and shall include the values of all the products used. Value for customs purposes shall mean the value defined in the agreement on the value of goods for customs purposes signed in Brussels on the 15 December 1950.

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## LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of 'originating' products on the products undergoing such operations, or conferring this status only subject to certain conditions

| Products obtained |   | Working or processing that does not confer the status of 'originating' products                            | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|--|---|
| CCT heading No    | Description   |  |   |
| 07.02             | Vegetables (whether or not cooked), preserved by freezing   | Freezing of vegetables   |   |
| 07.03             | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption  | Placing in brine or in other solutions of vegetables of heading No 07.01                                   |   |
| 07.04             | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared   | Drying, dehydration, evaporation, cutting, breaking, powdering of vegetables of heading Nos 07.01 to 07.03 |   |
| 08.10             | Fruit (whether or not cooked), preserved (for example by sulphur dioxide gas, in brine, sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09 inclusive                    |   |
| 08.12             | Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05  | Drying of fruit  |   |
| 11.03             | Flours of the leguminous vegetables falling within heading No 07.05   | Manufacture from dried leguminous vegetables   |   |
| 11.04             | Flours of the fruits falling within any heading in Chapter 8  | Manufacture from fruits of Chapter 8   |   |
| ex 15.04          | Fish-liver oil, whether or not refined with a vitamin A content not exceeding 2 500 international units per gramme  | Manufacture from fish caught by fishing vessels of foreign countries                                       |   |
| ex 15.06          | Other animal oils and fats (including near's-foot oil and fats from bones or waste)   | Manufacture from products of Chapter 2   |   |
| ex 16.02          | Other prepared or preserved meat or meat offal  | Manufacture from products of Chapter 2   |   |
| ex 16.04          | Prepared or preserved fish, including caviar and caviar substitutes   | Manufacture from products of Chapter 3   |   |
| ex 16.05          | Crustaceans and molluscs, prepared or preserved, excluding common shrimps (crangon sp.p.)   | Manufacture from products of Chapter 3   |   |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products  | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|--|---|
| CCT heading No    | Description   |  |   |
| 17.02             | Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel   | Manufacture from any kind of products  |   |
| 17.04             | Sugar confectionery, not containing cocoa   | Manufacture from other products of Chapter 17  |   |
| 17.05             | Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion  | Manufacture from any product   |   |
| ex 18.06          | Cocoa powder, not otherwise sweetened than by the simple addition of sucrose  | Manufacture from sucrose or manufacture in which the value of the products of heading Nos 18.01 to 18.05 inclusive used exceeds 40% of the value of the finished product |   |
| 19.02             | Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa                                | Manufacture from cereals and derived products, meat, milk and sugars   |   |
| ex 19.04          | Tapioca and sago and sago substitutes obtained from potato or other starches  | Manufacture from various products  |   |
| 19.05             | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)   | Manufacture from various products  |   |
| 19.06             | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products  | Manufacture from products of Chapter 11  |   |
| 19.07             | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit   | Manufacture from products of Chapter 11  |   |
| ex 19.08          | Gingerbread and the like  | Manufacture from products of Chapter 11  |   |
| ex 20.01          | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard, except mango chutney, gherkins and cucumbers |  | Manufacture from 'originating' products of Chapters 7 and 8   |
| ex 20.02          | Sauerkraut and capers prepared or preserved otherwise than by vinegar or acetic acid  |  | Manufacture from 'originating' products of Chapter 7  |
| ex 20.03          | Fruits falling within heading No 08.01, except pineapples, preserved by freezing, containing added sugar  |  | Manufacture from 'originating' products of Chapters 8 and 17  |

## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met      |
|-------------------|--|---|--|
| CCT heading No    | Description  |   |  |
| ex 20.04          | Fruits falling within heading No 08.01, excluding pineapples, preserved by sugar (drained, glacé or crystallized)  |   | Manufacture from 'originating' products of Chapters 8 and 17   |
| ex 20.05          | Jams and marmalades of citrus fruit, except those of oranges, and jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar, of fruits falling within heading No 08.01 except pineapples |   | Manufacture from 'originating' products of Chapters 8 and 17   |
| ex 20.06          | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit   |   | Manufacture from 'originating' products of Chapters 8, 9, 17 and 22  |
| ex 20.07          | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit   |   | Manufacture from 'originating' products of Chapters 7, 8 and 17  |
| ex 21.04          | Sauces; mixed condiments and mixed seasonings, except sauces with a basis of vegetable oils or of liquid mango chutney, containing tomato concentrate  |   | Manufacture from tomato concentrate the value of which does not exceed 50% of the value of the finished product    |
| 21.05             | Soups and broths, in liquid, solid or powder form; homogenized food preparations   | Manufacture from products of heading No 20.02                                   |  |
| ex 22.02          | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07, not containing milk or fats derived from milk  | Manufacture from fruit juices   |  |
| ex 24.02          | Cigarettes, cigars and cigarillos, tobacco for smoking   |   | Manufacture in which at least 70% by quantity of the materials of heading No 24.01 used are 'originating' products |
| ex 28.13          | Hydrobromic acid   | Any manufacture from products of heading No 28.01                               |  |
| ex 28.19          | Zinc oxide   | Any manufacture from products of heading No 28.01                               |  |
| ex 28.27          | Lead oxides; red lead and orange lead  | Any manufacture from products of heading No 28.01                               |  |
| ex 28.28          | Lithium hydroxide  | Any manufacture from products of heading No 28.42                               |  |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| ex 28.29          | Lithium fluoride  | Any manufacture from products of heading Nos 28.28 and 28.42                    |   |
| ex 28.30          | Lithium chloride  | Any manufacture from products of heading Nos 28.28 and 28.42                    |   |
| ex 28.33          | Bromides  | Any manufacture from products of heading Nos 28.01 and 28.13                    |   |
| ex 28.38          | Aluminium sulphate  | Any manufacture from products of heading No 28.20                               |   |
| ex 28.42          | Lithium carbonate   | Any manufacture from products of heading No 28.28                               |   |
| ex 29.02          | Organic bromides  | Any manufacture from products of heading Nos 28.01 and 28.13                    |   |
| ex 29.02          | Dichlordiphenyltrichloroethane  |   | Transformation of ethanol into chloral and condensation of chloral with monochlorobenzol                      |
| ex 29.35          | Pyridine; alpha-picoline; beta-picoline; gamma-picoline   |   | Transformation of acetylene into acetaldehyde and transformation of acetaldehyde into pyridine or picoline    |
| ex 29.35          | Vinylpyridine   |   | Transformation of acetaldehyde into picolines and transformation of picolines into vinylpyridine              |
| ex 29.38          | Nicotinic acid (Vitamin PP)   |   | Transformation of acetaldehyde into beta-picoline and transformation of beta-picoline into nicotinic acid     |
| 30.03             | Medicaments (including veterinary medicaments)  | Manufacture from active substances  |   |
| ex 30.04          | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances for medical or surgical purposes) |   | Manufacture from 'originating' pharmaceutical substances  |
| 31.05             | Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 32.06             | Colour lakes  | Any manufacture from materials of heading Nos 32.04 and 32.05                   |   |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products   | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 32.07             | Other colouring matter; inorganic products of a kind used as luminophores   | Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white |   |
| 32.10             | Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms of packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories | Manufacture from products of heading Nos 32.04 to 32.09 inclusive   |   |
| 32.12             | Glaziers' putty; grafting putty; painters' fillings, and stopping, non refractory surface preparations scaling and similar mastics, including resin mastics and cements   | Manufacture from products of heading No 32.09   |   |
| ex 32.13          | Inks other than printing inks   | Manufacture from products of heading No 32.09   |   |
| 33.02             | Terpenic by-products of the deterpenation of essential oils   | Manufacture from products of heading No 33.01   |   |
| 33.05             | Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses  | Manufacture from products of heading No 33.01   |   |
| 34.01             | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap   | Manufacture from products of heading Nos 34.02 and 34.05  |   |
| 34.02             | Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap   | Manufacture from products of heading Nos 34.01 and 34.05  |   |
| 36.08             | Other combustible preparations and products   | Manufacture from combustible preparations and products  |   |
| 37.01             | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth  | Manufacture from products of heading No 37.02   |   |
| 37.02             | Film in rolls, sensitized, unexposed, perforated or not   | Manufacture from products of heading No 37.01   |   |
| 37.04             | Sensitized plates and film, exposed but not developed, negative or positive   | Manufacture from products of heading Nos 37.01 and 37.02  |   |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 38.11             | Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 38.12             | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries, excluding prepared glazings and prepared dressings with a basis of amylose substances  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 38.13             | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes                     |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| ex 38.14          | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 38.15             | Prepared rubber accelerators  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 38.17             | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 38.18             | Composite solvents and thinners for varnishes and similar products  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| ex 38.19          | 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, excluding:<br>— Fusel oil and Dippel's oil; |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |

## List A (continued)

| Products obtained    |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|---|---|---|
| CCT heading No       | Description   |   |   |
| ex 38.19<br>(cont'd) | <ul style="list-style-type: none"> <li>— Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids;</li> <li>— Sulphonaphthenic acids and their non-water-soluble salts, esters of sulphonaphthenic acids;</li> <li>— 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;</li> <li>— Mixed alkylbenzenes and mixed alkylnaphthalenes;</li> <li>— Ion exchangers;</li> <li>— Catalysts;</li> <li>— Getters for vacuum tubes;</li> <li>— Refractory cements or mortars and similar preparations;</li> <li>— Alkaline iron oxide for the purification of gas;</li> <li>— Carbon (excluding that in artificial graphite of heading No ex 38.01) in metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures</li> </ul> |   |   |
| ex Chapter 39        | Fabrics not included under heading No 59.08 pursuant to note 2 A of Chapter 59  |   | Manufacture from yarn   |
| ex 39.02             | Polymers  | Any manufacture from monomers of Chapter 29                                     |   |
| 39.07                | Articles of materials of the kinds described in heading Nos 39.01 to 39.06  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 40.05                | Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |



## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products    | Working or processing that confers the status of 'originating' products when the following conditions are met   |
|-------------------|--|--|---|
| CCT heading No    | Description  |  |   |
| 41.02             | Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06, 41.07 or 41.08   | Tanning of raw hides and skins of heading No 41.01                                 |   |
| 41.03             | Sheep and lamb skin leather, except leather falling within heading No 41.06, 41.07 or 41.08  | Tanning of raw hides and skins of heading No 41.01                                 |   |
| 41.04             | Goat and kid skin leather, except leather falling within heading No 41.06, 41.07 or 41.08  | Tanning of raw hides and skins of heading No 41.01                                 |   |
| 41.05             | Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08   | Tanning of raw hides and skins of heading No 41.01                                 |   |
| 41.08             | Patent leather and imitation patent leather; metallized leather  |  | Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 inclusive (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared, obviously unsuitable for immediate use in the manufacture of leather articles), in which the value of the skin leather used does not exceed 50% of the value of the finished product |
| 43.03             | Articles of furskins   | Making up from furskins in plates, crosses and similar forms (heading No ex 43.02) |   |
| 44.21             | Complete wooden packing cases, boxes, crates, drums and similar packings, imported, assembled, unassembled, or partly assembled  |  | Manufacture from boards not cut to size   |
| 45.03             | Articles of natural cork   |  | Manufacture from products of heading No 45.01   |
| 48.06             | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets   |  | Manufacture from paper pulp   |
| ex 48.07          | Paper and paperboard, printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets   |  | Manufacture from paper pulp   |
| 48.14             | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery |  | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |

## List A (continued)

| Products obtained            |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|------------------------------|--|---|---|
| CCT heading No               | Description  |   |   |
| 48.15                        | Other paper and paperboard, cut to size or shape   |   | Manufacture from paper pulp   |
| 48.16                        | Boxes, bags and other packing containers, of paper or paperboard   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 49.09                        | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings | Manufacture from products of heading No 49.11                                   |   |
| 49.10                        | Calendars of any kind, of paper or paperboard, including calendar blocks   | Manufacture from products of heading No 49.11                                   |   |
| 50.04<br>( <sup>1</sup> )    | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale                               |   | Manufacture from products of heading No 50.01   |
| 50.05<br>( <sup>1</sup> )    | Yarn spun from silk waste other than noil, not put up for retail sale  |   | Manufacture from products of heading No 50.03 neither carded nor combed                                       |
| 50.06<br>( <sup>1</sup> )    | Yarn spun from noil silk, not put up for retail sale   |   | Manufacture from products of heading No 50.03 neither carded nor combed                                       |
| 50.07<br>( <sup>1</sup> )    | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale                                    |   | Manufacture from products of heading No 50.01 or from products of heading No 50.03 neither carded nor combed  |
| ex 50.08<br>( <sup>1</sup> ) | Imitation catgut of silk   |   | Manufacture from products of heading No 50.01 or from products of heading No 50.03 neither carded nor combed  |
| 50.09<br>( <sup>2</sup> )    | Woven fabrics of silk or of waste silk other than noil   |   | Manufacture from products of heading Nos 50.02 and 50.03  |
| 50.10<br>( <sup>2</sup> )    | Woven fabrics of noil silk   |   | Manufacture from products of heading Nos 50.02 and 50.03  |
| 51.01<br>( <sup>1</sup> )    | Yarn of man-made fibres (continuous), not put up for retail sale   |   | Manufacture from chemical products or textile pulp  |
| 51.02<br>( <sup>1</sup> )    | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials                 |   | Manufacture from chemical products or textile pulp  |

(<sup>1</sup>) For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

(<sup>2</sup>) For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

## List A (continued)

| Products obtained         |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met   |
|---------------------------|---|---|---|
| CCT heading No            | Description   |   |   |
| 51.03<br>( <sup>1</sup> ) | Yarn of man-made fibres (continuous), put up for retail sale  |   | Manufacture from chemical products or textile pulp  |
| 51.04<br>( <sup>2</sup> ) | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02       |   | Manufacture from chemical products or textile pulp  |
| 52.01                     | Metallized yarn, being textile yarn spun with metal or covered with metal by any process                                      |   | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed |
| 52.02                     | Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like |   | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste                            |
| 53.06<br>( <sup>1</sup> ) | Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale  |   | Manufacture from products of heading Nos 53.01 and 53.03  |
| 53.07<br>( <sup>1</sup> ) | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale  |   | Manufacture from products of heading Nos 53.01 and 53.03  |
| 53.08<br>( <sup>1</sup> ) | Yarn of fine animal hair (carded or combed), not put up for retail sale   |   | Manufacture from raw fine animal hair of heading No 53.02   |
| 53.09<br>( <sup>1</sup> ) | Yarn of horsehair or of other coarse animal hair, not put up for retail sale  |   | Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03   |
| 53.10<br>( <sup>1</sup> ) | Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale                 |   | Manufacture from materials of heading No 05.03 or Nos 53.01 to 53.04 inclusive  |
| 53.11<br>( <sup>2</sup> ) | Woven fabrics of sheep's or lambs' wool or of fine animal hair  |   | Manufacture from materials of heading Nos 53.01 to 53.05 inclusive  |
| 53.12<br>( <sup>2</sup> ) | Woven fabrics of coarse animal hair other than horsehair  |   | Manufacture from products of heading Nos 53.02 to 53.05 inclusive   |

(<sup>1</sup>) For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

(<sup>2</sup>) For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

## List A (continued)

| Products obtained         |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|---------------------------|---|---|---|
| CCT heading No            | Description   |   |   |
| 53.13<br>( <sup>2</sup> ) | Woven fabrics of horsehair  |   | Manufacture from horsehair of heading No 05.03  |
| 54.03<br>( <sup>1</sup> ) | Flax or ramie yarn, not put up for retail sale  |   | Manufacture from products of heading Nos 54.01 and 54.02, neither carded nor combed                           |
| 54.04<br>( <sup>1</sup> ) | Flax or ramie yarn, put up for retail sale  |   | Manufacture from materials of heading No 54.01 or 54.02   |
| 54.05<br>( <sup>2</sup> ) | Woven fabrics of flax or of ramie   |   | Manufacture from materials of heading No 54.01 or 54.02   |
| 55.05<br>( <sup>1</sup> ) | Cotton yarn, not put up for retail sale   |   | Manufacture from materials of heading No 55.01 or 55.03   |
| 55.06<br>( <sup>1</sup> ) | Cotton yarn, put up for retail sale   |   | Manufacture from materials of heading No 55.01 or 55.03   |
| 55.07<br>( <sup>2</sup> ) | Cotton gauze  |   | Manufacture from materials of heading Nos 55.01, 55.03 or 55.04   |
| 55.08<br>( <sup>2</sup> ) | Terry towelling and similar terry fabrics, of cotton  |   | Manufacture from materials of heading Nos 55.01, 55.03 or 55.04   |
| 55.09<br>( <sup>2</sup> ) | Other woven fabrics of cotton   |   | Manufacture from materials of heading Nos 55.01, 55.03 and 55.04  |
| 56.01                     | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning      |   | Manufacture from chemical products or textile pulp  |
| 56.02                     | Continuous filament tow for the manufacture of man-made fibres (discontinuous)              |   | Manufacture from chemical products or textile pulp  |
| 56.04                     | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning |   | Manufacture from chemical products or textile pulp  |
| 56.05<br>( <sup>1</sup> ) | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale                |   | Manufacture from chemical products or textile pulp  |

(<sup>1</sup>) For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

(<sup>2</sup>) For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

## List A (continued)

| Products obtained         |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met  |
|---------------------------|---|---|--|
| CCT heading No            | Description   |   |  |
| 56.06<br>( <sup>1</sup> ) | Yarn of man-made fibres (discontinuous or waste), put up for retail sale  |   | Manufacture from chemical products or textile pulp   |
| 56.07<br>( <sup>2</sup> ) | Woven fabrics of man-made fibres (discontinuous or waste)   |   | Manufacture from materials of heading Nos 56.01 to 56.02 inclusive   |
| 57.05<br>( <sup>1</sup> ) | Yarn of true hemp   |   | Manufacture from raw true hemp   |
| 57.06<br>( <sup>1</sup> ) | Yarn of jute or of other textile base fibres of heading No 57.03  |   | Manufacture from raw jute, or other textile base fibres of heading No 57.03  |
| 57.07<br>( <sup>1</sup> ) | Yarn of other vegetable textile fibres  |   | Manufacture from raw vegetable textile fibres of heading Nos 57.02 and 57.04   |
| 57.08                     | Paper yarn  |   | Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed      |
| 57.09<br>( <sup>2</sup> ) | Woven fabrics of true hemp  |   | Manufacture from materials of heading No 57.01   |
| 57.10<br>( <sup>2</sup> ) | Woven fabrics of jute or of other textile bast fibres of heading No 57.03   |   | Manufacture from raw jute or of other textile bast fibres of heading No 57.03  |
| 57.11<br>( <sup>2</sup> ) | Woven fabrics of other vegetable textile fibres   |   | Manufacture from materials of heading No 57.02 or 57.04  |
| 57.12                     | Woven fabrics of paper yarn   |   | Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste  |
| 58.01                     | Carpets, carpeting and rugs, knotted (made up or not)   |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive |
| 58.02                     | Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not) |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive |

(<sup>1</sup>) For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

(<sup>2</sup>) For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met  |
|-------------------|--|---|--|
| CCT heading No    | Description  |   |  |
| 58.04             | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)                                |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp                           |
| 58.05             | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06  |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| 58.06             | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size  |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp                           |
| 58.07             | Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp                           |
| 58.08             | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain   |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp                           |
| 58.09             | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs   |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or from chemical products or textile pulp                              |
| 58.10             | Embroidery, in the piece, in strips or in motifs   |   | Manufacture from textile yarn  |
| 59.01             | Wadding and articles of wadding; textile flock and dust and mill neps  |   | Manufacture either from natural fibres or from chemical products or textile pulp   |
| 59.02             | Felt and articles of felt, whether or not impregnated or coated  |   | Manufactures either from natural fibres or from chemical products or textile pulp  |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 59.03             | Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated   |   | Manufacture either from natural fibres or from chemical products or textile pulp                              |
| 59.04             | Twine, cordage, ropes and cables, plaited or not  |   | Manufacture either from natural fibres or from chemical products or textile pulp                              |
| 59.05             | Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope   |   | Manufacture either from natural fibres or from chemical products or textile pulp                              |
| 59.06             | Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics   |   | Manufacture either from natural fibres or from chemical products or textile pulp                              |
| 59.07             | Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses               |   | Manufacture from yarn   |
| 59.08             | Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials   |   | Manufacture from yarn   |
| 59.09             | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil   |   | Manufacture from yarn   |
| 59.10             | Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not |   | Manufacture either from yarn or from textile fibres   |
| 59.11             | Rubberized textile fabrics, other than rubberized knitted or crocheted goods  |   | Manufacture from yarn   |
| 59.12             | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like   |   | Manufacture from yarn   |
| 59.13             | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads  |   | Manufacture from single yarn  |
| 59.14             | Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles  |   | Manufacture from single yarn  |

## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met  |
|-------------------|--|---|--|
| CCT heading No    | Description  |   |  |
| 59.15             | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials                            |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| 59.16             | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| 59.17             | Textile fabrics and textile articles, of a kind commonly used in machinery or plant  |   | Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| Chapter 60        | Knitted and crocheted goods  |   | Manufacture from natural fibres, carded or combed, from materials of heading Nos 56.01 to 56.03 inclusive, from chemical products or textile pulp  |
| 61.01             | Men's and boys' outer garments   |   | Manufacture from yarn  |
| 61.02             | Women's, girls' and infants' outer garments  |   | Manufacture from yarn  |
| 61.03             | Men's and boys' under garments, including collars, shirt fronts and cuffs  |   | Manufacture from yarn  |
| 61.04             | Women's, girls' and infants' under garments  |   | Manufacture from yarn  |
| 61.05             | Handkerchiefs  |   | Manufacture from unbleached single yarn  |
| 61.06             | Shawls, scarves, mufflers, mantillas, veils and the like   |   | Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres, from chemical products or textile pulp   |
| 61.07             | Ties, bow ties and cravats   |   | Manufacture from yarn  |



## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met                 |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 61.08             | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments  |   | Manufacture from yarn   |
| 61.09             | Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic         |   | Manufacture from yarn   |
| 61.10             | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods  |   | Manufacture from yarn   |
| 61.11             | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)   |   | Manufacture from yarn   |
| 62.01             | Travelling rugs and blankets  |   | Manufacture from unbleached yarn of Chapters 50 to 56 inclusive   |
| 62.02             | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles  |   | Manufacture from single unbleached yarn   |
| 62.03             | Sacks and bags, of a kind used for the packing of goods   |   | Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste |
| 62.04             | Tarpaulins, sails, awnings, sunblinds, tents and camping goods  |   | Manufacture from single unbleached yarn   |
| 62.05             | Other made up textile articles (including dress patterns)   |   | Manufacture in which the value of the products used does not exceed 40% of the value of the finished product                  |
| 64.01             | Footwear with outer soles and uppers of rubber or artificial plastic material   | Manufacture from products of heading No 64.05                                   |   |
| 64.02             | Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material | Manufacture from products of heading No 64.05                                   |   |
| 64.03             | Footwear with outer soles of wood or cork   | Manufacture from products of heading No 64.05                                   |   |
| 64.04             | Footwear with outer soles of other materials  | Manufacture from products of heading No 64.05                                   |   |

## List A (continued)

| Products obtained                      |  | Working or processing that does not confer the status of 'originating' products      | Working or processing that confers the status of 'originating' products when the following conditions are met |
|--|--|--|---|
| CCT heading No                         | Description  |  |   |
| 65.03                                  | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed   |  | Manufacture from fibre  |
| 65.05                                  | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed  |  | Manufacture either from yarn or from textile fibres   |
| 66.01                                  | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)  |  | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| ex 68.04 }<br>ex 68.05 }<br>ex 68.06 } | Articles of artificial abrasives with a basis of silicon carbide   | Any manufacture from silicon carbide (heading No ex 28.56)                           |   |
| 70.06                                  | Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked   | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 and 70.05          |   |
| 70.07                                  | Cast, rolled, drawn or blown glass (including flashed or wired glass, cut to shape other than rectangular shape, or 'bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive |   |
| 70.08                                  | Safety glass consisting of toughened or laminated glass, shaped or not   | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.07 inclusive |   |
| 70.09                                  | Glass mirrors (including rear-view mirrors), unframed, framed or backed  | Manufacture from products of heading Nos 70.04 to 70.08 inclusive                    |   |
| 71.15                                  | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)   |  | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 73.07                                  | Blooms, billets, slabs and sheet-bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel   | Manufacture from products of heading No 73.06  |   |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products    | Working or processing that confers the status of 'originating' products when the following conditions are met                            |
|-------------------|---|--|--|
| CCT heading No    | Description   |  |  |
| 73.08             | Iron or steel coils for re-rolling  | Manufacture from products of heading No 73.07                                      |  |
| 73.09             | Universal plates of iron or steel   | Manufacture from products of heading Nos 73.07 and 73.08                           |  |
| 73.10             | Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel  | Manufacture from products of heading No 73.07                                      |  |
| 73.11             | Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements   | Manufacture from products of heading Nos 73.07 to 73.10 inclusive, 73.12 and 73.13 |  |
| 73.12             | Hoop and strip, of iron or steel, hot-rolled or cold-rolled   | Manufacture from products of heading Nos 73.07 to 73.09 inclusive and 73.13        |  |
| 73.13             | Sheets and plates, of iron or steel, hot-rolled or cold-rolled  | Manufacture from products of heading Nos 73.07 to 73.09 inclusive                  |  |
| 73.14             | Iron or steel wire, whether or not coated, but not insulated  | Manufacture from products of heading No 73.10                                      |  |
| 73.16             | Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other materials specialized for joining or fixing rails |  | Manufacture from products of heading No 73.06  |
| 73.18             | Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits  |  | Manufacture from products of heading Nos 73.06 and 73.07 and from heading No 73.15 in the forms specified in heading Nos 73.06 and 73.07 |
| 74.03             | Wrought bars, rods, angles, shapes and sections, of copper; copper wire   |  | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product                             |
| 74.04             | Wrought plates, sheets and strip, of copper   |  | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product                             |

## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| CCT heading No    | Description  |   |   |
| 74.05             | Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.06             | Copper powder and flakes   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.07             | Tubes and pipes and blanks therefor, of copper; hollow bars of copper  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.08             | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.09             | Reservoirs, tanks, vats and similar containers, for any material, compressed of other than liquefied gas of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.10             | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.11             | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.12             | Expanded metal, of copper  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.13             | Chain and parts thereof, of copper   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.14             | Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 74.15             | Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.16             | Springs, of copper  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.17             | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.18             | Other articles of a kind commonly used for domestic purposes; sanitary ware for indoor use, and parts of such articles and ware, of copper  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 74.19             | Other articles of copper  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 75.02             | Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 75.03             | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 75.04             | Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 75.05             | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 75.06             | Other articles of nickel  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.02             | Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |

## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| CCT heading No    | Description  |   |   |
| 76.03             | Wrought plates, sheets and strip, of aluminium   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.04             | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.05             | Aluminium powders or flakes  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.06             | Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.07             | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.08             | Structures, and parts of structures complete or incomplete (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.09             | Reservoirs, tanks, vats and similar containers, for any material, other than compressed or liquefied gas, of aluminium, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.10             | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.11             | Containers of aluminium, for compressed or liquified gas   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 76.12             | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.13             | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.14             | Expanded metal, of aluminium  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.15             | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 76.16             | Other articles of aluminium   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 77.02             | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 77.03             | Other articles of magnesium   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 78.02             | Wrought bars, rods, angles, shapes and sections, of lead; lead wire   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 78.03             | Wrought plates, sheets and strip, of lead   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 78.04             | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 g/m <sup>2</sup> ; lead powders and flakes  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 78.05             | Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends) of lead  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 78.06             | Other articles of lead  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 79.02             | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 79.03             | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 79.04             | Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 79.05             | Gutters, roof capping, skylight frames, and other fabricated building components, of zinc   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 79.06             | Other articles of zinc  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 80.02             | Wrought bars, rods, angles, shapes and sections, of tin; tin wire   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 80.03             | Wrought plates, sheets and strip, of tin  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 80.04             | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m <sup>2</sup> ; tin powders and flakes |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 80.05             | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |



## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met   |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 82.05             | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product   |
| 82.06             | Knives and cutting blades, for machines or for mechanical appliances  |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product   |
| ex Chapter 84     | Boilers, machinery and mechanical appliances and parts thereof, excluding products of heading No 84.15 and sewing machines (ex No 84.41)  |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product   |
| 84.15             | Refrigerators and refrigerating equipment (electrical and other)  |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products  |
| ex 84.41          | Sewing machines, including furniture for sewing machines  |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that:<br>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used for the assembly of the head (motor excluded) are 'originating' products, and<br>(b) the thread tension, crochet and zigzag mechanisms are 'originating' products |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met  |
|-------------------|--|---|--|
| CCT heading No    | Description  |   |  |
| ex Chapter 85     | Electrical machinery and equipment and parts thereof, excluding products of heading Nos 85.14 and 85.15  |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product  |
| 85.14             | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers   |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> <li>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products, and</li> <li>(b) all the transistors are 'originating' products</li> </ul> |
| 85.15             | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that <ul style="list-style-type: none"> <li>(a) at least 50% in value of the materials and parts used <sup>(1)</sup> are 'originating' products, and</li> <li>(b) all the transistors are 'originating' products</li> </ul>  |
| Chapter 86        | Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)  |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product  |
| ex Chapter 87     | Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09   |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product  |
| 87.09             | Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds   |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products   |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## List A (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met  |
|-------------------|--|---|--|
| CCT heading No    | Description  |   |  |
| ex Chapter 90     | Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading Nos 90.05, 90.07, 90.08, 90.12 and 90.26 |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product  |
| 90.05             | Refracting telescopes (monocular and binocular), prismatic or not  |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products |
| 90.07             | Photographic cameras; photographic flashlight apparatus  |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products |
| 90.08             | Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles  |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products |
| 90.12             | Compound optical microscopes, whether or not provided with means for photographing or projecting the image   |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) 'in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## List "A" (continued)

| Products obtained |  | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met  |
|-------------------|--|---|--|
| CCT heading No    | Description  |   |  |
| 90.26             | Gas, liquid and electricity supply or production meters; calibrating meters therefor   |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products |
| ex Chapter 91     | Clocks and watches and parts thereof, excluding products of heading Nos 91.04 and 91.08  |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product  |
| 91.04             | Other clocks   |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products |
| 91.08             | Clock movements, assembled   |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products |
| ex Chapter 92     | Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles, excluding products of heading No 92.11 |   | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product  |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## List A (continued)

| Products obtained |   | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met   |
|-------------------|---|---|---|
| CCT heading No    | Description   |   |   |
| 92.11             | Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic |   | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40% of the value of the finished product, and provided that:<br><br>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used are 'originating' products, and<br><br>(b) all the transistors are 'originating' products |
| Chapter 93        | Arms and ammunition; parts thereof  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 96.01             | Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles                                  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 96.02             | Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 97.03             | Other toys; working models of a kind used for recreational purposes   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 98.01             | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles  |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| 98.08             | Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes   |   | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product  |
| ex 98.15          | Vacuum flasks and other vacuum vessels, complete with cases   |   | Manufacture from products of heading No 70.12   |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## LIST B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of 'originating' products on the products undergoing such operations

| Finished products  |  | Working or processing that confers the status of 'originating' products  |
|--|--|--|
| CCT heading No   | Description  |  |
|  |  | Incorporation of 'non-originating' materials and parts in machinery or mechanical appliances of Chapters 84 to 92 does not make such products lose their status of 'originating' products, provided that the value of the 'non-originating' materials and parts used does not exceed 5% of the value of the finished product |
| ex 21.03   | Prepared mustard   | Manufacture from mustard flour   |
| ex 25.09   | Earth colours, calcined or powdered  | Crushing and calcination or powdering of earth colours   |
| ex 25.15   | Marble squared by sawing, of a thickness of 25 cm or less  | Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness  |
| ex 25.16   | Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness of 25 cm or less | Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness  |
| ex 25.18   | Calcined dolomite; agglomerated dolomite (including tarred dolomite)   | Calcination of unworked dolomite   |
| ex 38.05   | Refined tall oil   | Refining of crude tall oil   |
| ex 40.01   | Slabs of crepe rubber for soles  | Lamination of crepe sheets of natural rubber   |
| ex 40.07   | Rubber thread and cord, textile-covered  | Manufacture from rubber thread or cord   |
| ex 41.01   | Sheep and lamb skins without the wool  | Removing wool from sheep and lamb skins in the wool  |
| ex 41.03   | Retanned skin leather of crossed Indian sheep  | Retanning of crossed Indian sheep skin leather not further prepared than tanned  |
| ex 41.04   | Retanned Indian goat or kid skin leather   | Retanning of Indian goat or kid skin leather not further prepared than tanned  |
| ex 50.09<br>ex 50.10<br>ex 51.04<br>ex 53.11<br>ex 53.12<br>ex 53.13<br>ex 54.05<br>ex 55.07<br>ex 55.08<br>ex 55.09<br>ex 56.07 | Printed fabrics  | Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product  |
| ex 68.03   | Articles of slate, including articles of agglomerated slate  | Manufacture of articles of slate   |

## List B (continued)

| Finished products |   | Working or processing that confers the status of 'originating' products  |
|-------------------|---|--|
| CCT heading No    | Description   |  |
| ex 68.13          | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate   | Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate               |
| ex 68.15          | Articles of mica, including bonded mica splittings on a support of paper or fabric  | Manufacture of articles of mica  |
| ex 70.10          | Cut-glass bottles   | Cutting of bottles the value of which does not exceed 50% of the value of the finished product   |
| ex 70.13          | Cut glassware (other than articles falling in heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses             | Cutting of glassware the value of which does not exceed 50% of the value of the finished product   |
| ex 70.20          | Articles made from glass fibre  | Manufacture from unworked glass fibre  |
| ex 71.02          | Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)                           | Manufacture from unworked precious and semi-precious stones  |
| ex 71.03          | Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked synthetic or reconstructed precious or semi-precious stones  |
| ex 71.05          | Silver, silver gilt and platinum-plated silver semi-manufactured  | Rolling, drawing, beating or grinding of unwrought silver and silver alloys  |
| ex 71.06          | Rolled silver, semi-manufactured  | Rolling, drawing, beating or grinding of unworked rolled silver  |
| ex 71.07          | Gold, including platinum-plated gold, semi-manufactured   | Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold  |
| ex 71.08          | Rolled gold on base metal or silver, semi-manufactured  | Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver   |
| ex 71.09          | Platinum and other metals of the platinum group, semi-manufactured  | Rolling, drawing, beating or grinding of unwrought platinum and other metals of the platinum group   |
| ex 71.10          | Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured  | Rolling, drawing, beating or grinding of unworked rolled platinum or other platinum group metals on base metal or precious metal                           |
| ex 73.15          | Alloy steel and high carbon steel:<br>— in the forms mentioned in heading Nos 73.07 to 73.13<br>— in the forms mentioned in heading No 73.14  | Manufacture from products in the forms mentioned in heading No 73.06<br><br>Manufacture from products in the forms mentioned in heading Nos 73.06 or 73.07 |

## List B (continued)

| Finished products |   | Working or processing that confers the status of 'originating' products  |
|-------------------|---|--|
| CCT heading No    | Description   |  |
| ex 74.01          | Unrefined copper (blister copper and other)                             | Smelting of copper matte   |
| ex 74.01          | Refined copper  | Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap   |
| ex 74.01          | Copper alloy  | Fusion and thermal treatment of refined copper, copper waste or scrap  |
| ex 75.01          | Unwrought nickel (excluding the anodes falling within heading No 75.05) | Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy  |
| ex 77.04          | Beryllium, wrought and articles of beryllium                            | Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product   |
| ex 81.01          | Tungsten, wrought and articles of tungsten                              | Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product   |
| ex 81.02          | Molybdenum, wrought and articles of molybdenum                          | Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product   |
| ex 81.03          | Tantalum, wrought and articles of tantalum                              | Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product   |
| ex 81.04          | Other base metals, wrought and articles of other base metals            | Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product  |
| 84.06             | Internal combustion piston engines                                      | Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product   |
| ex 84.08          | Engines and motors, excluding reaction engines and gas turbines         | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts used are 'originating' products  |
| ex 84.41          | Sewing machines, including furniture for sewing machines                | Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that: <ul style="list-style-type: none"> <li>(a) at least 50 % in value of the materials and parts <sup>(1)</sup> used for assembly of the head (motor excluded) are 'originating' products, and</li> <li>(b) the thread tension, crochet and zigzag mechanisms are 'originating' products</li> </ul> |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.



## List B (continued)

| Finished products |  | Working or processing that confers the status of 'originating' products  |
|-------------------|--|--|
| CCT heading No    | Description  |  |
| ex 95.01          | Articles of tortoise-shell   | Manufacture from worked tortoise-shell   |
| ex 95.02          | Articles of mother of pearl  | Manufacture from worked mother of pearl  |
| ex 95.03          | Articles of ivory  | Manufacture from worked ivory  |
| ex 95.04          | Articles of bone (excluding whalebone)   | Manufacture from worked bone (excluding whalebone)   |
| ex 95.05          | Articles of horn, coral (natural or agglomerated) or of other animal carving material                                | Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material                                   |
| ex 95.06          | Articles of vegetable carving material (for example, corozo)   | Manufacture from worked vegetable carving material (for example, corozo)   |
| ex 95.07          | Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum | Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum |
| ex 98.11          | Smoking pipes including roughly shaped blocks of wood or root  | Manufacture from roughly shaped blocks of wood or root   |

## LIST C

## List of products excluded from the scope of this Regulation

| CCT heading No       | Description  |
|----------------------|--|
| ex 27.07             | Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distills at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzol), intended for use as power or heating fuels |
| 27.09<br>to<br>27.16 | Mineral oils and products of their distillation; bituminous substances; mineral waxes  |
| ex 29.01             | Hydrocarbons:<br>— acyclic<br>— cyclanes and cyclenes, excluding azulenes<br>— benzene, toluene, xylenes<br>intended for use as power or heating fuels   |
| ex 34.03             | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals             |
| ex 34.04             | Waxes with a basis of paraffin wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax   |
| ex 38.14             | Prepared additives for lubricants  |
| ex 38.19             | Mixed alkylenes  |



|   |                                  |  |  |                                   |                                 |
|---|----------------------------------|--|--|-----------------------------------|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country)  |                                  | Reference No   |  |                                   |                                 |
| 2. Goods consigned to (Consignee's name, address, country)  |                                  | <b>GENERALISED SYSTEM OF PREFERENCES</b><br><b>CERTIFICATE OF ORIGIN</b><br>(Combined declaration and certificate)<br><b>FORM A</b>  |  |                                   |                                 |
| 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 |
| <b>11. Certification</b><br>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. |                                  | <b>12. Declaration by the exporter</b><br>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in .....<br>(country)<br>and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to .....<br>(importing country) |  |                                   |                                 |
| Place and date, signature and stamp of certifying authority   |                                  | Place and date, signature of authorised signatory  |  |                                   |                                 |

## NOTES

### 1. Countries which accept this form for the purposes of the Generalised System of Preferences (GSP)

|                       |          |              |                 |                           |              |
|-----------------------|----------|--------------|-----------------|---------------------------|--------------|
| Austria,              | Belgium, | Canada,      | Denmark,        | Finland,                  | France,      |
| Fed. Rep. of Germany, | Ireland, | Italy,       | Luxembourg      | Japan,                    | Netherlands, |
| Norway,               | Sweden,  | Switzerland, | United Kingdom, | United States of America. |              |

Details of the rules governing admission to GSP in these countries are obtainable from the Customs authorities there. The main elements of the rules are indicated in the following paragraphs.

### 2. Conditions. The main conditions for admission to preference are that goods sent to any of the countries listed above

- (i) must fall within a description of goods eligible for preference in the country of destination; and
- (ii) must comply with the consignment conditions specified by the country of destination. In general, goods must be consigned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transshipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination and that any intermediate transit, transshipment or temporary warehousing arises only from the requirements of transportation; and
- (iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraphs 3 and 4.

### 3. Origin criteria. For exports to the above-mentioned countries, with the exception of Canada and the USA, the position is that either

- (i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or
- (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin these materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Brussels Nomenclature Tariff heading other than that relating to any of the above materials or components used. In addition special rules are prescribed for various classes of goods in Lists A and B of certain countries' rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in Box 12 of the form   | Insert in Box 8  |
|---|--|
| (a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of para. 3 (ii), which fall under a Brussels Nomenclature Tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods | «A», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «A»<br>74.07 |
| (b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that item  | «B», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «B»<br>73.15 |
| (c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with provisions of para. 3 (ii), which are not specifically referred to in Lists A or B, and which do not contravene a general provision of List A   | «X», followed by the Brussels Nomenclature heading number of the exported goods<br>example «X»<br>98.02  |
| (d) Goods wholly produced in the country of exportation (see para. 3 (i) above)   | «P»  |

NOTE. "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned.

### 4. Origin criteria for exports to Canada and the United States of America. For exports to these two countries, the position is that either

- (i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or
- (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. In the case of Canada, their value must not exceed . . . % of the ex-factory price of the exported article. In the case of the USA, their value must not exceed 50% of the appraised value for Customs purposes of the exported article; but, as shown in the table below, the exporter must only declare the value of the materials and components concerned as a percentage of the ex-factory price of the exported article.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in Box 12 of the form | Insert in Box 8   |
|---|---|
| (e) Goods which are covered by the value added rule described in para. 4 (ii) above         | «Y», followed by the value of materials and components imported or of undetermined origin, expressed as a percentage of the ex-factory price of the exported goods<br>example: «Y»<br>35% |
| (f) Goods wholly produced in the country of exportation (see para. 4 (i) above)             | «P»   |

**5. Each article must qualify.** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

**6. Description of goods.** The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officer examining them.

|   |                                 |  |  |                           |                              |
|---|---------------------------------|--|--|---------------------------|------------------------------|
| 1. Expéditeur (nom, adresse, pays de l'exportateur)   |                                 | Référence N°   |  |                           |                              |
| 2. Destinataire (nom, adresse, pays)  |                                 | <b>SYSTEME GENERALISE DE PREFERENCES</b><br><b>CERTIFICAT D'ORIGINE</b><br><b>(Déclaration et certificat)</b><br><b>FORMULE A</b>  |  |                           |                              |
|   |                                 | Délivré en .....<br>(pays)<br>Voir Notes au verso  |  |                           |                              |
| 3. Moyen de transport et itinéraire (si connus)   |                                 | 4. Pour usage officiel   |  |                           |                              |
| 5. N° d'ordre   | 6. Marques et numéros des colis | 7. Nombre et type de colis; description des marchandises   | 8. Critère d'origine (voir Notes au verso) | 9. Poids brut ou quantité | 10. N° et date de la facture |
| <b>11. Certificat</b><br>Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. |                                 | <b>12. Déclaration de l'exportateur</b><br>Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en .....<br>(nom du pays)<br>et qu'elles remplissent les conditions d'origine requises par le Système généralisé de préférences pour être exportées à destination de .....<br>.....<br>(nom du pays importateur) |  |                           |                              |
| Lieu et date, signature et timbre de l'autorité délivrant le certificat   |                                 | Lieu et date, signature du signataire habilité   |  |                           |                              |

## NOTES

### 1. Pays qui acceptent cette formule aux fins du Système généralisé de préférences:

|           |                   |              |           |                        |           |
|-----------|-------------------|--------------|-----------|------------------------|-----------|
| Autriche, | Belgique,         | Canada,      | Danemark, | Etats-Unis d'Amérique, | Finlande, |
| France,   | Irlande,          | Italie,      | Japon,    | Luxembourg,            | Norvège.  |
| Pays-Bas, | R.F. d'Allemagne, | Royaume-Uni, | Suède,    | Suisse,                |           |

Le détail des règlements concernant l'admission au bénéfice du Système généralisé de préférences dans ces pays peut être obtenu auprès de leurs administrations des douanes. Les éléments principaux de ces règlements sont résumés dans les paragraphes qui suivent.

### 2. Conditions.

Les principales conditions d'admission au bénéfice des préférences sont que la marchandise expédiée vers l'un quelconque des pays susmentionnés:

- i) doit correspondre à la définition établie des marchandises pouvant bénéficier du régime de préférences dans le pays de destination, et
- ii) doit satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, la marchandise doit être expédiée directement du pays d'exportation au pays de destination, mais, dans la plupart des cas, le passage par un ou plusieurs pays intermédiaires, avec ou sans transbordement, est admis, à condition qu'au moment où elle est exportée, la marchandise soit manifestement destinée au pays de destination déclaré et que tout transit, transbordement ou entreposage temporaire ne résulte que des besoins du transport, et
- iii) doit répondre aux critères d'origine spécifiés pour cette marchandise par le pays de destination. Des indications sommaires sur les règles d'origine généralement applicables sont données aux paragraphes 3 et 4.

### 3. Critères d'origine.

Pour les exportations vers les pays susmentionnés, à l'exception du Canada et des Etats-Unis d'Amérique,

- i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme «entièrement produites» qui figure dans les règlements du pays de destination intéressé,
- ii) ou bien si elle est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. **Il importe de noter** que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. En général, la transformation doit être telle qu'elle ait pour effet de faire classer la marchandise exportée dans une rubrique de la Nomenclature douanière de Bruxelles différente de celle où seraient classés ces matières ou composants. En outre, des règles d'origine spéciales et des dispositions subsidiaires sont prévues pour diverses catégories de marchandises des listes A et B de certains pays, et ces règles et dispositions devraient être soigneusement étudiées.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du Système généralisé de préférences, de la manière indiquée dans le tableau ci-après:

| Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule.  | Indiquer ce critère dans la case 8.  |
|---|--|
| a) Marchandise, ouvrée, mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe 3 ii), qui relève d'une position de la NDB spécifiée dans la colonne 1 de la Liste A et qui satisfait aux conditions des colonnes 3 et 4 de cette liste applicables à cette marchandise. | «A», suivi de la position de la marchandise dans la NDB<br>Exemple: «A»<br>47.07 |
| b) Marchandise, ouvrée mais non entièrement produite dans le pays d'exportation, qui correspond à une rubrique de la colonne 1 de la Liste B et qui est conforme aux dispositions concernant cette rubrique.  | «B», suivi de la position de la marchandise dans la NDB<br>Exemple: «B»<br>73.15 |
| c) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe 3 ii), qui n'est pas expressément mentionnée dans la Liste A ou la Liste B et n'est pas incompatible avec une disposition générale de la Liste A.   | «X», suivi de la position de la marchandise dans la NDB<br>Exemple: «X»<br>98.02 |
| d) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 3 i) ci-dessus).   | «P»  |

Note. La «Liste A» et la «Liste B» sont les listes des opérations de transformation requises par les pays d'importation intéressés.

### 4. Critères d'origine pour les exportations à destination du Canada et des Etats-Unis d'Amérique.

Pour les exportations vers ces deux pays:

- i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme «entièrement produites» qui figure dans les règlements du pays de destination intéressé,
- ii) ou bien si la marchandise est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. **Il importe de noter** que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. Dans le cas du Canada, leur valeur ne doit pas dépasser . . . % du prix départ usine de l'article exporté. Dans le cas des Etats-Unis, leur valeur ne doit pas dépasser 50% de la valeur en douane de la marchandise exportée, mais, comme il est indiqué dans le tableau ci-dessous, l'exportateur doit seulement déclarer la valeur de ces matières et composants en pourcentage du prix **départ usine** de l'article exporté.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du Système généralisé de préférences, de la manière indiquée dans le tableau ci-après:

| Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule.             | Indiquer ce critère dans la case 8.   |
|--|---|
| e) Marchandise visée par la règle relative à la valeur ajoutée dont il est question au paragraphe 4 ii) ci-dessus. | «Y», suivi de la valeur des matières et composants importés ou d'origine indéterminée, exprimée en pourcentage du prix <b>départ usine</b> de la marchandise<br>Exemple: «Y»<br>35% |
| f) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 4 i) ci-dessus).                  | «P»   |

**5. Chaque article doit remplir les conditions prescrites.** Il est à noter que chacun des articles d'une même expédition doit répondre aux conditions prescrites. Cela s'applique, en particulier, lorsque sont expédiés des articles analogues de dimensions différentes ou des pièces détachées.

**6. Description des marchandises.** La description des marchandises doit être assez détaillée pour que le fonctionnaire des douanes qui aura à les examiner puisse les identifier.

|   |  |
|---|--|
| <p>1 Give the references of any check already carried out by the appropriate authorities</p> <p>2 State the appropriate authorities laid down by national provisions.</p> | <p>Exporter (Name and first name, or business name, and full address of the exporter)</p> <p>(Exporter's signature)</p> <p>Place and date of signature</p> <p>Origin criterion (see notes on back of part 2):</p> <p>the goods described here, by these authorities.</p> <p>inspection of his accounts and any check on the processes of manufacture of</p> <p>— undertakes to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require and to agree to any</p> <p>(importing country)</p> <p>in the Generalised System of Preferences for goods exported to</p> <p>and that they comply with the origin requirements specified for those goods</p> <p>(exporting country)</p> <p>— declares that they are in</p> <p>The undersigned, exporter of the goods described here and contained in this postal consignment:</p> |
| <p>Authorities in the exporting country responsible for checks on declarations by exporters:</p>  | <p>Declaration by the exporter</p>   |
| <p>Observations:</p>  | <p>Description of goods</p>  |
| <p>LABEL APR    A    000000</p>   | <p>GENERALISED SYSTEM OF PREFERENCES</p>   |

**FORM APR**

(PART 1)

**GOODS IN RESPECT OF WHICH A CERTIFICATE OF ORIGIN FORM A MAY  
BE ENDORSED OR A FORM APR MAY BE MADE OUT**

A certificate of origin form A may be endorsed or a form APR may be made out only in respect of those goods which, in the country of exportation, fall within one of the following categories:

- (i) either the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as "wholly produced" under the rules prescribed by the country of destination concerned, or
- (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin these materials or components must have undergone a substantial transformation there into a different product. **It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Brussels Nomenclature Tariff heading other than that relating to any of the above materials or components used. In addition special rules are prescribed for various classes of goods in Lists A and B of certain countries' rules of origin and other subsidiary provisions and these should be carefully studied.**

If the goods qualify under the above criteria, the exporter must indicate in line "Origin criterion" of part 1 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

| Circumstances of production or manufacture in the country of exportation   | Insert in line «Origin criterion» (front of part 1)  |
|--|--|
| (a) Goods, worked upon but <b>not</b> wholly produced in the exporting country, which were produced in conformity with the provisions of para. (ii), which fall under a Brussels Nomenclature Tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods | «A», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «A»<br>74.07 |
| (b) Goods, worked upon but <b>not</b> wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that item  | «B», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «B»<br>73.15 |
| (c) Goods, worked upon but <b>not</b> wholly produced in the exporting country, which were produced in conformity with the provisions of para. (ii), which are not specifically referred to in Lists A or B, and which do not contravene a general provision of List A   | «X», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «X»<br>98.02 |
| (d) Goods <b>wholly produced</b> in the country of exportation (see para. (i) above)   | «P»  |

Note. "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned.







