II

(Non-legislative acts)

REGULATIONS

COMMISSION REGULATION (EU) No 1063/2010

of 18 November 2010

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

THE EUROPEAN COMMISSION,

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

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

Whereas:

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

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

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

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

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

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

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

([1]) OJ L 302, 19.10.1992, p. 1.
([2]) OJ L 211, 6.8.2008, p. 1.
([3]) OJ L 253, 11.10.1993, p. 1
([4]) COM(2003) 787.
([5]) COM(2005) 100.

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

(7) The rules of origin should reflect the features of specific sectors but also allow beneficiary countries a real possibility to access the preferential tariff treatment granted. Where appropriate, the rules should in addition reflect the differing industrial capacities of beneficiary countries. In order to encourage the industrial development of the least developed countries, where the rule is based on compliance with a maximum content of non-originating materials, the threshold applicable to such materials should always be as high as possible while still ensuring that the operations which take place in those countries are genuine and economically justified. A maximum content of non-originating materials of up to 70 % or any rule providing for an equivalent level of relaxation for products originating in the least developed countries should result in increased exports from them.

(8) In order to ensure that the working or processing which takes place in a beneficiary country is a genuine, economically justified operation which will be of real economic benefit to that country, it is appropriate to lay down a list of insufficient working or processing operations which can never confer origin. This list may largely be the same as that which has existed hitherto. However, certain adaptations should be made. For example, in order to avoid diversion of trade and distortion of the sugar market, and in line with provisions already adopted as part of the rules of origin of other preferential trade arrangements, a new rule should be laid down precluding the mixing of sugar with any material.

(9) A degree of flexibility should be ensured in those sectors where the value-added criterion does not apply, as currently, by allowing the use of a limited proportion of materials which do not satisfy the rules. However, the scope of such use should be clarified as regards products made using wholly obtained materials. Moreover, in order to allow further flexibility in sourcing materials the permitted proportion of those materials should be increased, except for certain sensitive products, from 10 % to 15 % of the ex-works price of the final product. Among those sensitive products are products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16, for which tolerances expressed in weight appear to be more suitable and products falling within Chapters 50 to 63 of the Harmonized System which should remain subject to specific tolerance rules based on either weight or value according to the case and varying according to the product.

(10) Cumulation of origin is an important facilitation which allows countries having identical rules of origin to work together for the purpose of manufacturing products which are eligible for preferential tariff treatment. The existing conditions for regional cumulation of origin, a form of cumulation currently operating within three regional groups of countries, have proven complex and too stringent. They should therefore be simplified and made less stringent by removing the existing value condition. Furthermore, the existing cumulation possibilities between countries in the same regional group should be maintained despite the differentiation introduced by this Regulation in rules of origin in some cases between the least developed countries and other beneficiary countries. Such cumulation should only be permitted provided that when sending materials to another country of the group for the purpose of regional cumulation, each country applies the rule of origin applicable to it in its trade relations with the European Union. However, in order to guard against distortion of trade between countries having different levels of tariff preference, provision should be made to exclude certain sensitive products from regional cumulation.

(11) In its Communication the Commission indicated that it was ready to examine any request for establishing new, merged or wider groups, insofar as economic complementarities exist, differences in preferential arrangements applicable to the various countries and the related risk of tariff circumvention are taken into consideration and the necessary structures and procedures for administrative co-operation for management and control of origin are put in place. In keeping with this, provision should be made for cumulation of origin between countries in regional cumulation groups I and III which meet the required conditions. Following a request submitted by Mercosur, a new regional cumulation group, to be called group IV, comprising Argentina, Brazil, Paraguay and Uruguay should be created. The application of regional cumulation among the said countries should be conditional upon the fulfilment of the necessary requirements.

(12) Beneficiary countries should be permitted to further benefit from cumulation with countries which are partner countries to free-trade agreements ('FTA') concluded by the EU. This new type of cumulation, so-called extended cumulation, should be unidirectional, i.e. should only allow use of materials in beneficiary countries and should be granted after thorough examination of an application lodged by the beneficiary country concerned. Due to their sensitiveness, goods falling within Chapters 1 to 24 of the Harmonized System should be excluded from this type of cumulation.

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

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

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

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

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

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

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

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

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

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

[1] OJ L 281, 23.11.1995, p. 31.

(21) Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data [1] governs the processing of personal data activities carried out by the Commission. The principles set out in Regulation (EC) No 45/2001 should be clarified or supplemented in this Regulation where necessary.

(22) Pursuant to Article 28 of Directive 95/46/EC, the national supervisory authorities should monitor the lawfulness of the processing of personal data by Member States, while, pursuant to Article 46 of Regulation (EC) No 45/2001, the European Data Protection Supervisor should monitor the activities of the European Union institutions and bodies in relation to the processing of personal data. The European Data Protection Supervisor and the national supervisory authorities, acting within the scope of their respective competences, should cooperate actively and ensure coordinated supervision of processing carried out in pursuance of this Regulation.

(23) The introduction of the system of registered exporters needs to take account of the capacity of beneficiary countries to set up and manage the registration system as well as the capacity of the Commission to set up the necessary central data-base. For that purpose, the Commission still needs to establish the system's user requirements and technical specifications. Once the detailed architecture of the central data-base is established, the precise implications of the system of registered exporters, notably in terms of access to data and data protection, will be assessed and necessary adjustments to the relevant provisions will be implemented. The implementation of the system should therefore be deferred until 1 January 2017 which should allow for the development phase, once user requirements and technical specifications are established and possible legal adjustments implemented as found necessary in the light of the system's users requirements and technical specifications and their implications in terms of data protection. An additional three year period should moreover be provided for countries which cannot meet this deadline.

Until 2017 and beyond this date for beneficiary countries not then in a position to apply the new system, transitional rules concerning the procedures and methods of administrative cooperation should be laid down, based on the provisions which have applied hitherto. In particular, those transitional provisions should provide for the issue of proof of origin by the competent authorities of the country concerned. Further, the existing rules should be streamlined by aligning their structure with the rules to be applied once the system of registered exporter is operational in order to make them clearer, in particular by clearly distinguishing general principles, procedures at export in the beneficiary country, procedures at release for free circulation in the European Union and methods of administrative cooperation. At the same time, the certificate of origin Form A, should be updated, in particular by replacing the notes related to the form by the 2007 version of those notes, since that version takes account of the EU's last enlargement and therefore contains an updated list of countries which accept Form A for the purposes of GSP.

(24) Access to the scheme should be conditional upon beneficiary countries putting into place and maintaining administrative structures permitting the efficient management of the scheme, and undertaking to provide all necessary support in the event of a request from the Commission for the monitoring of the proper management of the scheme. There needs in particular to be a system of administrative cooperation between the authorities in the European Union and in beneficiary countries which provides the framework for the verification of origin. At the same time, the responsibility of exporters in declaring origin as well as the role of administrative authorities in managing the system should be set out clearly. The contents of statements on origin should be specified, as well as the cases in which the customs authorities in the European Union may refuse to accept a statement or send it for verification.

(25) The definitions and list of sufficient working or processing operations in the current provisions are common to GSP and preferential tariff measures adopted unilaterally by the European Union for certain countries or territories. Since the rules of origin of these latter arrangements will only be reformed at a later stage, the existing provisions should continue to apply to them. However, in the interests of coherence with GSP and other unilateral preferential trade arrangements, it is appropriate to align the definition of wholly obtained products and the list of insufficient working or processing operations laid down in those other unilateral arrangements with those of GSP rules of origin.

(26) Regulation (EEC) No 2454/93 should therefore be amended accordingly.

(27) By virtue of Commission Regulations (EC) No 1613/2000 [2], (EC) No 1614/2000 [3] and (EC) No 1615/2000 [4], the Community has granted derogations from GSP rules of origin for certain textile products originating in Laos, Cambodia and Nepal, which expire on 31 December 2010. The simpler and more development-friendly rules of origin introduced by this Regulation will render continuation of those derogations superfluous.

[1] OJ L 8, 12.1.2001, p. 1.

[2] OJ L 185, 25.7.2000, p. 38.

[3] OJ L 185, 25.7.2000, p. 46.

[4] OJ L 185, 25.7.2000, p. 54.

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

HAS ADOPTED THIS REGULATION:

Article 1

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

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

'Section 1

Generalised system of preferences

Sub-section 1

General provisions

Article 66

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

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

Article 67

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

(a) "beneficiary country" means a country or territory listed in Regulation (EC) No 732/2008; the term "beneficiary country" shall also cover and cannot exceed the limits of the territorial sea of that country or territory within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982);

(b) "manufacture" means any kind of working or processing including assembly;

(c) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(d) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(e) "goods" means both materials and products;

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

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

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

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

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

(k) "regional group" means a group of countries between which regional cumulation applies;

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

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

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

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

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

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

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

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

(s) "consignment" means products which are either:

— sent simultaneously from one exporter to one consignee; or

— covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice;

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

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

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

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

Article 68

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

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

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

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

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

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

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

Article 69

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Article 70

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

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

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

Article 71

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

Sub-section 2

Definition of the concept of originating products

Article 72

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

(a) products wholly obtained in that country within the meaning of Article 75;

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

Article 73

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

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

(a) the products returned are the same as those which were exported, and

(b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 74

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

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

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

Article 75

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

(a) mineral products extracted from its soil or from its seabed;

(b) plants and vegetable products grown or harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products from slaughtered animals born and raised there;

(f) products obtained by hunting or fishing conducted there;

(g) products of aquaculture where the fish, crustaceans and molluscs are born and raised there;

(h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;

(i) products made on board its factory ships exclusively from the products referred to in point (h);

(j) used articles collected there fit only for the recovery of raw materials;

(k) waste and scrap resulting from manufacturing operations conducted there;

(l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;

(m) goods produced there exclusively from products specified in points (a) to (l).

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

(a) they are registered in the beneficiary country or in a Member State,

(b) they sail under the flag of the beneficiary country or of a Member State,

(c) they meet one of the following conditions:

(i) they are at least 50 % owned by nationals of the beneficiary country or of Member States, or

(ii) they are owned by companies:

— which have their head office and their main place of business in the beneficiary country or in Member States, and

— which are at least 50 % owned by the beneficiary country or Member States or public entities or nationals of the beneficiary country or Member States.

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

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

Article 76

1. Without prejudice to Articles 78 and 79, products which are not wholly obtained in the beneficiary country concerned within the meaning of Article 75 shall be considered to originate there, provided that the conditions laid down in the list in Annex 13a for the goods concerned are fulfilled.

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

Article 77

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

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

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

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

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

Article 78

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

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) breaking-up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles and textile articles;

(e) simple painting and polishing operations;

(f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;

(g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

(h) peeling, stoning and shelling, of fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

(j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

(n) simple addition of water or dilution or dehydratation or denaturation of products;

(o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

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

(q) slaughter of animals.

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

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

Article 79

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

(a) 15 % of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;

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

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

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

Article 80

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

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

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

Article 81

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

Article 82

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

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

Article 83

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

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

Sub-section 3

Cumulation

Article 84

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

Article 85

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

2. Paragraph 1 shall apply on condition that Turkey, Norway and Switzerland grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the European Union.

3. Paragraph 1 shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

4. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the conditions laid down in paragraphs 1 and 2 are fulfilled.

Article 86

1. Regional cumulation shall apply to the following four separate regional groups:

(a) Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam;

(b) Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;

(c) Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;

(d) Group IV: Argentina, Brazil, Paraguay and Uruguay.

2. Regional cumulation between countries within the same group shall apply only where the following conditions are fulfilled:

(a) for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in this Section apply.

Where the qualifying operation laid down in Part II of Annex 13a is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the European Union;

(b) the countries of the regional group have undertaken:

(i) to comply or ensure compliance with this Section, and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and between themselves;

(c) the undertakings referred to in point (b) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

Where countries in a regional group have already before 1 January 2011 complied with points (b) and (c) of the first sub-paragraph, a new undertaking shall not be required.

3. The materials listed in Annex 13b shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

(a) the tariff preference applicable in the European Union is not the same for all the countries involved in the cumulation; and

(b) the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the European Union.

4. Regional cumulation between countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.

Where the condition laid down in the first sub-paragraph is not fulfilled, the products shall have as country of origin the country of the regional group which accounts for the highest share of the customs value of the materials used originating in other countries of the regional group.

Where the country of origin is determined pursuant to the second sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the European Union, or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

5. At the request of the authorities of a Group I or Group III beneficiary country, regional cumulation between countries of those groups may be granted by the Commission, provided that the Commission is satisfied that each of the following conditions is met:

(a) the conditions laid down in paragraph 2(a) are met, and

(b) the countries to be involved in such regional cumulation have undertaken and jointly notified to the Commission their undertaking:

(i) to comply or ensure compliance with this Section, and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and between themselves.

The request referred to in the first sub-paragraph shall be supported with evidence that the conditions laid down in that sub-paragraph are met. It shall be addressed to the Commission. The Commission will decide on the request taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated.

6. Where products manufactured in a beneficiary country of Group I or Group III using materials originating in a country belonging to the other group are to be exported to the European Union, the origin of those products shall be determined as follows:

(a) materials originating in a country of one regional group shall be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 78(1) and, in the case of textile products, also beyond the operations set out in Annex 16.

(b) where the condition laid down in point (a) is not fulfilled, the products shall have as country of origin the country participating in the cumulation which accounts for the highest share of the customs value of the materials used originating in other countries participating in the cumulation.

Where the country of origin is determined pursuant to point (b) of the first sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the European Union or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

7. At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the European Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Commission, provided that each of the following conditions is met:

(a) the countries involved in the cumulation have undertaken to comply or ensure compliance with this Section and to provide the administrative cooperation necessary to ensure the correct implementation of this Section both with regard to the European Union and also between themselves.

(b) the undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

The request referred to in the first sub-paragraph shall contain a list of the materials concerned by the cumulation and shall be supported with evidence that the conditions laid down in points (a) and (b) of the first sub-paragraph are met. It shall be addressed to the Commission. Where the materials concerned change, another request shall be submitted.

Materials falling within Chapters 1 to 24 of the Harmonized System shall be excluded from extended cumulation.

8. In cases of extended cumulation referred to in paragraph 7, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be exported to the European Union shall be determined in accordance with the rules of origin laid down in this Section.

In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in a country with which the European Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the European Union have undergone sufficient working or processing, provided that the working or processing carried out in the beneficiary country concerned goes beyond the operations described in Article 78(1).

9. The Commission will publish in the *Official Journal of the European Union* (C series) the following:

(a) the date on which the cumulation between countries of Group I and Group III provided for in paragraph 5 takes effect, the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.

(b) the date on which the extended cumulation takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

Article 87

Where bilateral cumulation or cumulation with Norway, Switzerland or Turkey is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the first and the second sub-paragraphs of Article 86 (4).

Article 88

1. Sub-sections 1 and 2 shall apply *mutatis mutandis* to:

(a) exports from the European Union to a beneficiary country for the purposes of bilateral cumulation;

(b) exports from one beneficiary country to another for the purposes of regional cumulation as provided for in Article 86(1) and (5), without prejudice to the second sub-paragraph of Article 86(2) (a).

2. If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators, authorise the management of materials in the European Union using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

3. The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 2 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 2 it can be ensured that, at any time, the number of products obtained which could be considered as "originating in the European Union" is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the European Union.

4. The beneficiary of the method referred to in paragraph 2 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the European Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

5. The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 2.

They may withdraw the authorisation in the following cases:

(a) the beneficiary makes improper use of the authorisation in any manner whatsoever, or

(b) the beneficiary fails to fulfil any of the other conditions laid down in this section or section 1A.

Sub-section 4

Derogations

Article 89

1. Upon Commission's initiative or in response to a request from a beneficiary country, a beneficiary country may be granted a temporary derogation from the provisions of this section where:

(a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in Article 72 where it could do so previously; or

(b) it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in Article 72.

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

3. A request for a derogation shall be made in writing to the Commission. It shall state the reasons, as indicated in paragraph 1, why a derogation is required and shall contain appropriate supporting documents.

4. When a derogation is granted, the beneficiary country concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.

Sub-section 5

Procedures at export in the beneficiary country

Article 90

The scheme shall apply in the following cases:

(a) in cases of goods satisfying the requirements of this section exported by a registered exporter within the meaning of Article 92;

(b) in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products consigned does not exceed EUR 6 000.

Article 91

1. The competent authorities of the beneficiary country shall establish and keep up to date at all times an electronic record of registered exporters located in that country. The record shall be immediately updated where an exporter is withdrawn from the register in accordance with Article 93(2).

2. The record shall contain the following information:

(a) name and full address of the place where Registered Exporter is established/resides, including the identifier of the country or territory (ISO alpha 2 country code);

(b) number of Registered Exporter;

(c) products intended to be exported under the scheme (indicative list of Harmonized System chapters or headings as considered appropriate by the applicant);

(d) dates as from and until when the exporter is/was registered;

(e) the reason for withdrawal (registered exporter's request /withdrawal by competent authorities). This data shall only be available to competent authorities.

3. The competent authorities of the beneficiary countries shall notify the Commission of the national numbering system used for designating registered exporters. The number shall begin with ISO alpha 2 country code.

Article 92

To be registered, exporters shall lodge an application with the competent authorities of the beneficiary country referred to in Article 69(1)(a), using the form a model of which is set out in Annex 13c. By the completion of the form exporters give consent to the storage of the information provided in the database of the Commission and to the publication of non-confidential data on the internet.

The application shall be accepted by the competent authorities only if it is complete.

Article 93

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

2. Without prejudice to the system of penalties and sanctions applicable in the beneficiary country, where registered exporters intentionally or negligently draw up, or cause to be drawn up, a statement on origin or any supporting document which contains incorrect information which leads to irregularly or fraudulently obtaining the benefit of preferential tariff treatment, the beneficiary country's competent authorities shall withdraw the exporter from the record of registered exporters kept by the beneficiary country concerned.

3. Without prejudice to the possible impact of irregularities found on pending verifications, withdrawal from the record of registered exporters shall take effect for the future, i.e. in respect of statements made out after the date of withdrawal.

4. Exporters who have been removed from the record of registered exporters by the competent authorities in accordance with paragraph 2 may only be re-introduced into the record of registered exporters once they have proved to the competent authorities in the beneficiary country that they remedied the situation which led to their withdrawal.

Article 94

1. Exporters, registered or not, shall comply with the following obligations:

(a) they shall maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;

(b) they shall keep available all evidence relating to the material used in the manufacture;

(c) they shall keep all customs documentation relating to the material used in the manufacture;

(d) they shall keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of:

(i) the statements on origin they made out; and

(ii) their originating and non-originating materials, production and stock accounts.

The records referred to in point (d) of the first subparagraph may be electronic but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

2. The obligations provided for in paragraph 1 shall also apply to suppliers who provide exporters with suppliers' declarations certifying the originating status of the goods they supply.

Article 95

1. A statement on origin shall be made out by the exporter when the products to which it relates are exported, if the goods concerned can be considered as originating in the beneficiary country concerned or another beneficiary country in accordance with the second sub-paragraph of Article 86(4) or with point (b) of the first sub-paragraph of Article 86(6).

2. By derogation from paragraph 1, a statement on origin may exceptionally be made out after exportation (retrospective statement) on condition that it is presented in the Member State of declaration for release for free circulation no longer than two years after the export.

3. The statement on origin shall be provided by the exporter to its customer in the European Union and shall contain the particulars specified in Annex 13d. A statement on origin shall be made out in either English or French.

It may be made out on any commercial document allowing to identify the exporter concerned and the goods involved.

4. When cumulation under Articles 84, 86(1), or 86(5) and (6) applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the statement on origin provided by its supplier. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication "EU cumulation", "regional cumulation" or "Cumul UE", "cumul regional".

5. When cumulation under Article 85 applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication "Norway cumulation", "Switzerland cumulation", "Turkey cumulation" or "Cumul Norvège", "Cumul Suisse", "Cumul Turquie".

6. When extended cumulation under Article 86(7) and (8) applies, the exporter of a product in the manufacture of which materials originating in a party with which extended cumulation is permitted are used shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the relevant free-trade agreement between the European Union and the party concerned.

In this case, the statement on origin made out by the exporter shall contain the indication "extended cumulation with country x" or "cumul étendu avec le pays x".

Article 96

1. A statement on origin shall be made out for each consignment.

2. A statement on origin shall be valid for twelve months from the date of its making out by the exporter.

3. A single statement on origin may cover several consignments if the goods meet the following conditions:

(a) they are dismantled or non assembled products within the meaning of General Interpretative rule 2(a) of the Harmonized System,

(b) they are falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System, and

(c) they are intended to be imported by instalments.

Sub-section 6

Procedures at release for free circulation in the European Union

Article 97

1. The customs declaration for release for free circulation shall make reference to the statement on origin. The statement on origin shall be kept at the disposal of the customs authorities, which may request its submission for the verification of the declaration. Those authorities may also require a translation of the statement into the official language, or one of the official languages, of the Member State concerned.

2. Where the application of the scheme is requested by the declarant, without a statement on origin being in its possession at the time of the acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being incomplete within the meaning of Article 253(1) and treated accordingly.

3. Before declaring goods for release for free circulation, the declarant shall take due care that the goods comply with the rules in this section by, in particular, checking:

(i) in the data-base referred to in Article 69(3) that the exporter is registered to make statements on origin, except where the total value of the originating products consigned does not exceed EUR 6 000, and

(ii) that the statement on origin is made out in accordance with Annex 13d.

Article 97a

1. The following products shall be exempted from the obligation to make out and produce a statement on origin:

(a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;

(b) products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.

2. The products referred to in paragraph 1 shall meet the following conditions:

(a) they are not imported by way of trade;

(b) they have been declared as meeting the conditions for benefiting from the scheme;

(c) there is no doubt as to the veracity of the declaration referred to in point (b).

3. For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:

(a) the imports are occasional;

(b) the imports consist solely of products for the personal use of the recipients or travellers or their families;

(c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

Article 97b

1. The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the statement on origin null and void if it is duly established that that document does correspond to the products concerned.

2. Obvious formal errors such as typing errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

3. Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 96 may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

Article 97c

1. The procedure referred to in Article 96(3) shall apply for a period determined by the customs authorities of the Member States.

2. The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the dismantled or non-assembled products for which the statement on origin has been made out.

Article 97d

1. Where products have not yet been released for free circulation, a statement on origin may be replaced by one or more replacement statements on origin, made out by the holder of the goods, for the purpose of sending all or some of the products elsewhere within the customs territory of the Community or, where applicable, to Norway, Switzerland or Turkey. For being entitled to make out replacement statements on origin, holders of the goods need not be registered exporters themselves.

2. Where a statement on origin is replaced, the original statement on origin shall indicate the following:

(a) the particulars of the replacement statement(s) on origin;

(b) the names and addresses of the consignor;

(c) the consignee(s) in the European Union.

The original statement on origin shall be marked as "Replaced" or "Remplacée", as the case may be.

3. On the replacement statement on origin the following shall be indicated:

(a) all particulars of the re-consigned products;

(b) the date on which the original statement on origin was made out;

(c) all the necessary mentions as specified under Annex 13d;

(d) the name and address of the consignor of the products in the European Union;

(e) the name and address of the consignee in the European Union, Norway, Switzerland or Turkey;

(f) the date and place of the replacement.

The person making out the replacement statement on origin may attach a copy of the initial statement on origin to the replacement statement on origin.

4. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to statements replacing statements on origin that are themselves replacement statements on origin. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to replacement statements made out by consignors of the products in Norway, Switzerland or Turkey.

5. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with the provisions of Article 89 the replacement provided for in this Article shall apply only when such products are intended for the European Union. Where the product concerned has acquired originating status through regional cumulation, a replacement statement on origin may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the European Union.

6. Paragraphs 1, 2 and 3 shall apply mutatis mutandis to statements replacing statements on origin further to the splitting of a consignment carried out in accordance with Article 74.

Article 97e

1. The customs authorities may, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any available evidence for the purpose of verifying the accuracy of the indication on origin of the declaration or the compliance with the conditions under Article 74.

2. The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 97h where:

(a) the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article 73 or Article 74,

(b) the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.

3. While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

Article 97f

1. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, without being obliged to request any additional evidence or send a request for verification to the beneficiary country where:

(a) the goods are not the same as those mentioned in the statement on origin;

(b) the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;

(c) without prejudice to point (b) of Article 90 and to Article 97d(1), the statement on origin in possession of the declarant has not been made out by an exporter registered in the beneficiary country;

(d) the statement on origin is not made out in accordance with Annex 13d;

(e) the conditions of Article 74 are not met.

2. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, following a request for verification within the meaning of Article 97h addressed to the competent authorities of the beneficiary country, where the customs authorities of the Member State of importation:

(a) have received a reply according to which the exporter was not entitled to make out the statement on origin;

(b) have received a reply according to which the products concerned are not originating in a beneficiary country or the conditions of Article 73 were not met;

(c) had reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the declarant regarding the true origin of the products in question when they made the request for verification, and

(i) have received no reply within the time period permitted in accordance with Article 97h; or

(ii) have received a reply not providing adequate answers to the questions raised in the request.

Sub-section 7

Control of origin

Article 97g

1. For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out:

(a) verifications of the originating status of products at the request of the customs authorities of the Member States,

(b) regular controls on exporters on their own initiative.

To the extent that Norway, Switzerland and Turkey have concluded an agreement with the European Union stating that they shall provide each other with the necessary support in matters of administrative cooperation, the first sub-paragraph shall apply *mutatis mutandis* to requests sent to the authorities of Norway, Switzerland and Turkey for the verification of replacement statements on origin made out on their territory, with a view to requesting these authorities to further liaise with the competent authorities in the beneficiary country.

Extended cumulation shall only be permitted under Article 86(7) and (8), if a country with which the European Union has a free-trade agreement in force has agreed to provide the beneficiary country with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

2. The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out.

3. The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying him, including at the premises, or any other check considered appropriate.

Article 97h

1. Subsequent verifications of statements on origin shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of this section.

Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall, where appropriate, indicate on its request the reasons why it has reasonable doubts on the validity of the statement on origin or the originating status of the products.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The requesting Member State shall set a 6-month initial deadline to communicate the results of the verification, starting from the date of the verification request, with the exception of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement statements on origin made out in their territories on the basis of a statement on origin made out in a beneficiary country, for which this deadline shall be extended to eight months.

2. If in cases of reasonable doubt there is no reply within the period specified in paragraph 1 or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than 6 months.

Sub-section 8

Other provisions

Article 97i

1. Sub-sections 5, 6 and 7 shall apply *mutatis mutandis* to:

(a) exports from the European Union to a beneficiary country for the purpose of bilateral cumulation;

(b) exports from one beneficiary country to another for the purpose of regional cumulation as provided for in Article 86(1) and (5).

2. European Union exporters shall be considered by the customs authority of a Member State at the exporter's request as a registered exporter for the purposes of the scheme where the exporter fulfils the following conditions:

(a) the exporter has an EORI number in accordance with Articles 4k to 4t;

(b) the exporter has the status of "approved exporter" under a preferential arrangement;

(c) the exporter provides in its request addressed to the customs authority of the Member State the following data set out in the form a model of which appears at Annex 13c:

(i) the details set out in boxes 1 and 4;

(ii) the undertaking set out in box 5.

Article 97j

1. Sub-sections 1, 2 and 3 shall apply *mutatis mutandis* in determining whether products may be regarded as originating in a beneficiary country when exported to Ceuta or Melilla or as originating in Ceuta and Melilla when exported to a beneficiary country for the purposes of bilateral cumulation.

2. Sub-sections 5, 6 and 7 shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

3. The Spanish customs authorities shall be responsible for the application of sub-sections 1, 2, 3, 5, 6 and 7 in Ceuta and Melilla.

4. For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.'

(2) In Part I, Title IV, Chapter 2, the following Section 1A is inserted:

'Section 1A

Procedures and methods of administrative co-operation applicable until the application of the registered exporter system

Sub-section 1

General principles

Article 97k

1. Every beneficiary country shall comply or ensure compliance with:

(a) the rules on the origin of the products being exported, laid down in Section 1;

(b) the rules for completion and issue of certificates of origin Form A, a specimen of which is set out in Annex 17;

(c) the provisions for the use of invoice declarations, a specimen of which is set out in Annex 18;

(d) the provisions concerning methods of administrative cooperation referred to in Article 97s;

(e) the provisions concerning granting of derogations referred to in Article 89.

2. The competent authorities of the beneficiary countries shall cooperate with the Commission or the Member States by, in particular:

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

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

3. Where, in a beneficiary country, a competent authority for issuing certificates of origin Form A is designated, documentary proofs of origin are verified, and certificates of origin Form A for exports to the European Union are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.

4. When a country or territory is admitted or re-admitted as a beneficiary country in respect of products referred to in Regulation (EC) No 732/2008, goods originating in that country or territory shall benefit from the generalised system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 97s.

5. A proof of origin shall be valid for 10 months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

Sub-section 2

Procedures at export in the beneficiary country

Article 97l

1. Certificates of origin Form A, a model of which is set out in Annex 17, shall be issued on written application from the exporter or its authorised representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

2. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured. However, a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

3. The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement "Issued retrospectively" or "Délivré *à posteriori*".

4. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word "Duplicate" or "Duplicata", together with the date of issue and the serial number of the original certificate. The duplicate takes effect from the date of the original.

5. For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities shall be entitled to call for any documentary evidence or to carry out any check which they consider appropriate.

6. Completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention "European Union" or the name of one of the Member States. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

Article 97m

1. The invoice declaration may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and provided that the administrative cooperation referred to in Article 97k (2) applies to this procedure.

2. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned.

3. An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 18. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.

4. The use of an invoice declaration shall be subject to the following conditions:

(a) one invoice declaration shall be made out for each consignment;

(b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to that verification in the invoice declaration.

5. When cumulation under Articles 84, 85 or 86 applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the following:

— in the case of bilateral cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of sub-section 5,

— in the case of cumulation with Norway, Switzerland or Turkey, on the proof of origin provided by the exporter's supplier and issued in accordance with the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be,

— in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, a model of which appears at Annex 17 or, as the case may be, an invoice declaration, the text of which appears in Annex 18,

— in the case of extended cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of the relevant free-trade agreement between the European Union and the country concerned.

In the cases referred to in the first, second, third and forth indent of the first sub-paragraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul régional", "cumul étendu avec le pays x".

Sub-section 3

Procedures at release for free circulation in the European Union

Article 97n

1. Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures concerning the customs declaration.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 97k (5) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been presented to customs before the said final date.

Article 97o

1. Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, dismantled or non-assembled products within the meaning of General rule 2(a) for the interpretation of the Harmonized System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

2. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:

(a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;

(b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Member State(s);

(c) are classified in the same code (eight digits) of the Combined Nomenclature;

(d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office of the same Member State.

This procedure shall be applicable for a period determined by the competent customs authorities.

Article 97p

1. When originating products are placed under the control of a customs office of a single Member State, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the European Union or, where applicable, to Norway, Switzerland or Turkey.

2. Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words "Replacement certificate" or "Certificat de remplacement", as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice shall be given in box 10.

4. The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

5. The customs office which is requested to perform the operation referred to in paragraph 1 shall note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article 89, the procedure laid down in this Article shall apply only when such products are intended for the European Union. Where the product concerned has acquired originating status through regional cumulation, a replacement certificate may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the European Union.

Article 97q

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 66 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that:

(a) such products:

i) are not imported by way of trade;

ii) have been declared as meeting the conditions required for benefiting from the scheme;

(b) there is no doubt as to the veracity of the declaration referred to in point (a)(ii).

2. Imports shall not be considered as imports by way of trade if all the following conditions are met:

(a) the imports are occasional;

(b) the imports consist solely of products for the personal use of the recipients or travellers or their families;

(c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. The total value of the products referred to in paragraph 2 shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 97r

1. The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

2. Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

Sub-section 4

Methods of administrative cooperation

Article 97s

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

The Commission will forward this information to the customs authorities of the Member States. When this information is communicated within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps.

Beneficiary countries which have already provided the information required under the first sub-paragraph shall not be obliged to provide it again, unless there has been a change.

2. For the purpose of Article 97k (4) the Commission will publish, in the *Official Journal of the European Union* ("C" series), the date on which a country or territory admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EC) No 732/2008 met the obligations set out in paragraph 1.

3. The Commission will send to the beneficiary countries specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1 upon request of the competent authorities of the beneficiary countries.

Article 97t

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.

2. When they make a request for subsequent verification, the customs authorities of the Member States shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities of the Member States decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities of the Member States within a maximum of six months or, in the case of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement proofs of origin made out in their territories on the basis of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of eight months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country.

4. In the case of certificates of origin Form A issued following bilateral cumulation, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).

5. If, in cases of reasonable doubt, there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months from the date on which the second communication was sent, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

6. Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of the Member States, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in the inquiries.

7. For the purposes of the subsequent verification of certificates of origin Form A, the exporters shall keep all appropriate documents proving the originating status of the products concerned and the competent governmental authorities of the exporting beneficiary country shall keep copies of the certificates, as well as any export documents referring to them. These documents shall be kept for at least three years from the end of the year in which the certificate of origin Form A was issued.

Article 97u

1. Articles 97s and 97t shall also apply between the countries of the same regional group for the purposes of provision of information to the Commission or to the customs authorities of the Member States and of the subsequent verification of certificates of origin Form A or invoice declarations issued in accordance with the rules on regional cumulation of origin.

2. For the purpose of Articles 85, 97m and 97p, the agreement concluded between the European Union, Norway, Switzerland and Turkey shall include inter alia an undertaking to provide each other with the necessary support in matters of administrative cooperation.

For the purpose of Articles 86(7) and (8) and 97k, the country with which the European Union has concluded a free-trade agreement in force and which has agreed to be involved in extended cumulation with a beneficiary country shall also agree to provide the latter with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

Sub-section 5

Procedures for the purpose of bilateral cumulation

Article 97v

1. Evidence of the originating status of European Union products shall be furnished by either:

(a) the production of a movement certificate EUR.1, a specimen of which is set out in Annex 21; or

(b) the production of an invoice declaration, the text of which is set out in Annex 18. An invoice declaration may be made out by any exporter for consignments containing originating products whose total value does not exceed EUR 6 000 or by an approved European Union exporter.

2. The exporter or its authorised representative shall enter "GSP beneficiary countries" and "EU", or "Pays bénéficiaires du SPG" and "UE", in box 2 of the movement certificate EUR.1.

3. The provisions of this Section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

4. The customs authorities of the Member States may authorise any exporter, hereinafter referred to as an "approved exporter", who makes frequent shipments of products originating in the European Union within the framework of bilateral cumulation to make out invoice declarations, irrespective of the value of the products concerned, where that exporter offers, to the satisfaction of the customs authorities, all guarantees necessary to verify:

(a) the originating status of the products, and

(b) the fulfilment of other requirements applicable in that Member State.

5. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

6. The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time.

They shall withdraw the authorisation in each of the following cases:

(a) the approved exporter no longer offers the guarantees referred to in paragraph 4;

(b) the approved exporter does not fulfil the conditions referred to in paragraph 5;

(c) the approved exporter otherwise makes improper use of the authorisation.

7. An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it in manuscript.

Sub-section 6

Ceuta and Melilla

Article 97w

The provisions of this Section concerning the issue, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta and Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

Ceuta and Melilla shall be regarded as a single territory.

The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.'

(3) In Part I, Title IV, Chapter 2, Section 2, the following Article 97x is inserted before sub-section 1:

'*Article 97x*

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

(a) "manufacture" means any kind of working or processing including assembly;

(b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(d) "goods" means both materials and products;

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

(f) "ex-works price" in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

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

(g) "value of materials" in the list in Annex 15 means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the European Union or in the beneficiary country within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this sub-paragraph shall be applied *mutatis mutandis*;

(h) "chapters", "headings" and "sub-headings" mean the chapters, the headings and "sub-headings" (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System;

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

(j) "consignment" means products which are either:

— sent simultaneously from one exporter to one consignee, or

— covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.

2. For the purpose of paragraph 1(f), where the last working or processing has been subcontracted to a manufacturer, the term "manufacturer" referred to in the first paragraph of paragraph 1(f) may refer to the enterprise that has employed the subcontractor.'.

(4) In Article 99 the following point (d)a is inserted:

'(d)a products from slaughtered animals born and raised there;'.

(5) Article 101(1) is amended as follows:

(a) point (g) is replaced by the following:

'(g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;';

(b) point (m) is replaced by the following:

'(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;';

(c) the following point (m)a is inserted:

'(m)a simple addition of water or dilution or dehydratation or denaturation of products;'.

(6) Annex 13a set out in Annex I to this Regulation is inserted.

(7) Annex 13b set out in Annex II to this Regulation is inserted.

(8) Annex 13c set out in Annex III to this Regulation is inserted.

(9) Annex 13d set out in Annex IV to this Regulation is inserted.

(10) In Annex 14, in Notes 1 and 3.1 the phrase 'Articles 69 and 100' is replaced by 'Article 100'.

(11) Annex 17 is amended in accordance with Annex V to this Regulation.

(12) Annex 18 is replaced by the text set out in Annex VI to this Regulation.

Article 2

Beneficiary countries shall submit to the Commission the undertaking in accordance with Article 68(3) of Regulation (EC) No 2454/93, as amended by this Regulation, and information required by Article 69 of that Regulation, at least three months before the actual application in their territories of the registered exporter system.

On 1 July 2016 and 1 July 2019 at the latest the Commission will examine the state of preparation of beneficiary countries for the application of the registered exporter system. The Commission will propose any necessary adjustments.

Article 3

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

2. It shall apply from 1 January 2011.

3. Subject to paragraph 4 of this Article, point (1), insofar as it relates to Articles 68 to 71, 90 to 97i and 97j (2), point (8) and point (9) of Article 1 shall apply from 1 January 2017.

4. Beneficiary countries which are not in a position to implement the registered exporter system on the date specified in paragraph 3 and which make a written request to the Commission before 1 July 2016 or in relation to which in accordance with the second paragraph of Article 2 the Commission has proposed adjustments, may continue to apply the provisions set out in Title IV Chapter 2 Section 1A and Annexes 17 and 18 of Regulation (EC) No 2454/93, as amended by this Regulation, until 1 January 2020.

5. Point (2) of Article 1 shall apply until the date specified in paragraph 3 or, for the beneficiary countries referred to in paragraph 4, until the date specified in paragraph 4.

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

Done at Brussels, 18 November 2010.

For the Commission
The President
José Manuel BARROSO

ANNEX I

'ANNEX 13a

(referred to in Article 76(1))

INTRODUCTORY NOTES AND LIST OF WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

PART I

INTRODUCTORY NOTES

Note 1 — General introduction

1.1. This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by the scheme of generalised tariff preferences (GSP). The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in Regulation (EC) No 732/2008 (for the period from 1 January 2009 to 31 December 2011).

1.2. This Annex lays down the conditions pursuant to Article 76 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:

(a) through working or processing a maximum content of non-originating materials is not exceeded;

(b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;

(c) a specific working and processing operation is carried out;

(d) working or processing is carried out on certain wholly obtained materials.

Note 2 — The structure of the list

2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules ("qualifying operations") are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by "ex", this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.

2.2. Where several Harmonized System headings or sub-headings are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

2.4. Where two alternative rules are set out in column 3, separated by "*or*", it is at the choice of the exporter which one to use.

2.5. In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries (i.e. both those benefiting from the "Special arrangement for least developed countries" (LDCs) of GSP (also known as Everything But Arms or EBA), and those benefiting from the GSP general arrangement or the Special incentive arrangement for sustainable development and good governance, also known as "GSP Plus". However, for some products a less stringent rule shall apply for products originating in LDCs. In these cases, column 3 is split into two sub-columns, (a) and (b), with sub-column (a) showing the rule applicable to LDCs and sub-column (b) showing the rule applicable to all other beneficiary countries.

The countries benefiting from the special arrangement for the least developed countries are listed in Regulation (EC) No 732/2008.

Note 3 — Examples of how to apply the rules

3.1. Article 76(2), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in the European Union.

3.2. Pursuant to Article 78, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

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

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

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

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition.

Note 4 — General provisions concerning certain agricultural goods

4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.

4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 — Terminology used in respect of certain textile products

5.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.

5.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

5.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

5.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

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

6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)

6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper-making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus Agave,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man-made filaments,

— artificial man-made filaments,

— current-conducting filaments,

— synthetic man-made staple fibres of polypropylene,

— synthetic man-made staple fibres of polyester,

— synthetic man-made staple fibres of polyamide,

— synthetic man-made staple fibres of polyacrylonitrile,

— synthetic man-made staple fibres of polyimide,

— synthetic man-made staple fibres of polytetrafluoroethylene,

— synthetic man-made staple fibres of poly(phenylene sulphide),

— synthetic man-made staple fibres of poly(vinyl chloride),

— other synthetic man-made staple fibres,

— artificial man-made staple fibres of viscose,

— other artificial man-made staple fibres,

— yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,

— yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,

— products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading 5605,

— glass fibres,

— metal fibres.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

6.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the tolerance is 20 % in respect of this yarn.

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

Note 7 — Other tolerances applicable to certain textile products

7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

7.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

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

8.1. For the purposes of headings ex 2707 and 2713, the "specific processes" are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process ([1]);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

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

([1]) See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

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

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process [1];

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

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

(g) polymerisation;

(h) alkylation;

(ij) isomerisation;

(k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);

(l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;

(o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

(p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

[1] See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

PART II

LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

Harmonized System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled of frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the weight of sugar [1] used does not exceed 40 % of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and — the weight of sugar [1] used does not exceed 40 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading

(1)	(2)	(3)
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar [1] used does not exceed 40 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40 % of the weight of the final product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and — in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702

(1)	(2)	(3)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: — the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and — the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar (1) used does not exceed 40 % of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	– Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: — all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product

(1)	(2)	(3)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: — all the materials of Chapters 2 and 3 used are wholly obtained, and — the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar [1]) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50 % of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) [2] *or* Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (3) *or* Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (3) *or* Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (3) *or* Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (2) *or* Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	(a) Least developed countries (hereinafter "LDCs") Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2811	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from sulphur dioxide *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 2840	Sodium perborate	(a) LDCs Manufacture from disodium tetraborate pentahydrate *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from disodium tetraborate pentahydrate *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	– Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	– Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	(a) LDCs Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	(a) LDCs Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	(a) LDCs Manufacture from materials of any heading, including materials of a different "group" ([4]) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

(1)	(2)	(3)	
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 3803	Refined tall oil	(a) LDCs Refining of crude tall oil *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Refining of crude tall oil *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3806	Ester gums	(a) LDCs Manufacture from resin acids *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from resin acids *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 3823 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 3823 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
3824 60	Sorbitol other than that of sub-heading 2905 44	(a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (5) *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (5) *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	– Polyester	(a) LDCs Manufacture from materials of any heading, except that of the product *or* Manufacture from polycarbonate of tetrabromo-(bisphenol A) *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product *or* Manufacture from polycarbonate of tetrabromo-(bisphenol A) *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 3920	Ionomer sheet or film	(a) LDCs Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	(a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron [6] *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron [6] *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading	

(1)	(2)	(3)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91, *or* Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing

(1)	(2)	(3)
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	– Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting (7)

(1)	(2)	(3)	
5007	Woven fabrics of silk or of silk waste:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving *or* Weaving accompanied by dyeing *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5208 to 5212	Woven fabrics of cotton:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)

(1)	(2)	(3)	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning *or* spinning of natural fibres (7)	
5407 and 5408	Woven fabrics of man-made filament yarn:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5512 to 5516	Woven fabrics of man-made staple fibres:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)

(1)	(2)	(3)	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres *or* Flocking accompanied by dyeing or printing (7)	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	– Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product *or* Fabric formation alone in the case of felt made from natural fibres (7)	
	– Other	Extrusion of man-made fibres accompanied by fabric formation, *or* Fabric formation alone in the case of other felt made from natural fibres (7)	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	(a) LDCs Any non-woven process including needle punching	(b) Other beneficiary countries Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	– Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (7)	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres (7)	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres *or* Spinning accompanied with flocking *or* Flocking accompanied by dyeing (7)	

(1)	(2)	(3)	
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Manufacture from coir yarn or sisal yarn or jute yarn *or* Flocking accompanied by dyeing or by printing *or* Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching (7) However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or flocking or coating *or* Flocking accompanied by dyeing or by printing *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)

(1)	(2)	(3)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating *or* Flocking accompanied by dyeing or by printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	– Containing not more than 90 % by weight of textile materials	Weaving
	– Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating ([7])
5905	Textile wall coverings:	
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ([7]):

(1)	(2)	(3)
5906	Rubberised textile fabrics, other than those of heading 5902:	
	– Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting *or* Knitting accompanied by dyeing or by coating *or* Dyeing of yarn of natural fibres accompanied by knitting (7)
	– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	– Other	Weaving accompanied by dyeing or by coating *or* Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating *or* Flocking accompanied by dyeing or by printing *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	
	– Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric
	– Other	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	– Polishing discs or rings other than of felt of heading 5911	Weaving

(1)	(2)	(3)	
	– Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	(a) LDCs Weaving (7)	(b) Other beneficiary countries Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating Only the following fibres may be used: -- coir yarn -- yarn of polytetrafluoroethylene (8), -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene (8), -- yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (8), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	– Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving (7) *or* Weaving accompanied by dyeing or by coating	
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting *or* Knitting accompanied by dyeing or by flocking or by coating *or* Flocking accompanied by dyeing or by printing *or* Dyeing of yarn of natural fibres accompanied by knitting *or* Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product	

(1)	(2)	(3)	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	– Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) (7) (9)
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) *or* Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (7)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) *or* Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7) (9)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter ruleapplies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) *or* Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) (9)

(1)	(2)	(3)	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	– Embroidered	Weaving accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9) *or* Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7) (9)	
	– Other	Weaving accompanied by making-up (including cutting) *or* Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7) (9)	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	– Embroidered	Weaving accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)	
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) *or* Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) (9)	
	– Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) (9)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	– Of felt, of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) (7)
	– Other:		
	–– Embroidered	Weaving or knitting accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9) (10)	
	–– Other	Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-up (including cutting) (7)	(b) Other beneficiary countries Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) (7)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	– Of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	– Other	Weaving accompanied by making-up (including cutting) (7) (9) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	(a) LDCs Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25 % of the ex-works price of the set	(b) Other beneficiary countries Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

(1)	(2)	(3)	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

(1)	(2)	(3)
7006	Glass of heading 7003, 7004 or 7005,bent, edge-worked, engraved, drilled,	
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([11])	Manufacture from non-coated glass-plate substrate of heading 7006
	– Other	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product *or* Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product *or* Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product *or* Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals:	
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 *or* Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 *or* Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product

(1)	(2)	(3)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product *or* Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product

(1)	(2)	(3)
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacturefrom materials of any heading, except that of the product and heading 7606
Chapter 77	Reserved for possible future use in the Harmonized System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	– Refined lead	Manufacture from materials of any heading
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used

(1)	(2)	(3)	
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8482	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8503 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8503 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	(a) LDCs Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8523	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8538 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8538 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product *or* The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8546	Electrical insulators of any material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

(1)	(2)	(3)	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding. Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin	Manufacture from materials of any heading
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

(1)	(2)	(3)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

(1) See Introductory Note 4.2.
(2) For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.
(3) For the special conditions relating to "specific processes", see Introductory Note 8.2.
(4) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.
(5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
(6) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.
(7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
(8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
(9) See Introductory Note 7.
(10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.
(11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.'

ANNEX II

'ANNEX 13b

(referred to in Article 86(3))

Materials excluded from regional cumulation [1] [2]

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	**Group III**: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	**Group IV** [1]: Argentina, Brazil, Paraguay, Uruguay
Harmonized System or Combined Nomenclature code	Description of materials			
0207	Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen	X		
ex 0210	Meat and edible meat offal of poultry, salted, in brine, dried or smoked	X		
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates			X
ex 0407	Eggs in shell of poultry, other than for hatching		X	
ex 0408	Eggs, not in shell and egg yolks, other than unfit for human consumption		X	
0709 51 ex 0710 80 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried	X	X	X
0714 20	Sweet potatoes			X
0811 10 0811 20	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries			X
1006	Rice	X	X	
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X	
1108 20	Inulin			X
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates			X
1701 and 1702	Cane or beet sugars and chemically pure sucrose, and other sugars, artificial honey and caramel	X	X	

[1] Materials for which a "X" is indicated.

[2] Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

Harmonized System or Combined Nomenclature code	Description of materials	**Group I**: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	**Group III**: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	**Group IV** [1]: Argentina, Brazil, Paraguay, Uruguay
ex 1704 90	Sugar confectionery, not containing cocoa, other than chewing gum	X	X	
ex 1806 10	Cocoa powder, containing 65 % or more by weight of sucrose/isoglucose	X	X	
1806 20	Chocolate and food preparations containing cocoa other than cocoa powder	X	X	
ex 1901 90	Other food preparations containing less than 40 % by weight of cocoa, other than malt extract, containing less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.	X	X	
ex 1902 20	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates or containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
2003 10	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	X	X	X
ex 2007 10	Homogenised jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, containing more than 13 % by weight of sugar			X
2007 99	Non homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, other than of citrus fruit			X
2008 20 2008 30 2008 40 2008 50 2008 60 2008 70 2008 80 2008 92 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved			X
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter			X
ex 2101 12	Preparations with a basis of coffee	X	X	

Harmonized System or Combined Nomenclature code	Description of materials	**Group I**: Brunei, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	**Group III**: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	**Group IV** [1]: Argentina, Brazil, Paraguay, Uruguay
ex 2101 20	Preparations with a basis of tea or maté	X	X	
ex 2106 90	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch.	X	X	
2204 30	Grape must other than grape must with fermentation prevented or arrested by the addition of alcohol			X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			X
2206	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher		X	X
ex 2208 90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages		X	X
ex 3302 10	Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch	X	X	
3302 10 29	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0,5 %, containing, by weight, more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	X	X	X

[1] Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay.'

ANNEX III

'ANNEX 13c

(referred to in Article 92)

APPLICATION TO BECOME A REGISTERED EXPORTER

1. Exporter's name, full address and country *(Non Confidential)*
2. Contact details including telephone and fax number as well as e-mail address where available *(Confidential)*
3. Description of your activities, specifying whether your main activity is producing or trading *(Non Confidential)* and, where applicable, industrial process *(Confidential)*.
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonized System four-digit headings (or chapters where goods traded fall within more than twenty Harmonized System headings).
5. Undertaking by exporter The undersigned hereby declares that the above details are correct and: — certifies not to have had a previous registration withdrawn and, should this be the case, certifies to have remedied the situation which led to such withdrawal, — undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences, — undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the date of making out of the statement on origin, — undertakes to accept any control on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey, — undertakes to request his removal from the record of registered exporters should he no longer meet the conditions for exporting any goods under the scheme or no longer intend to export such goods. ..... Place, date and signature of authorised signatory; designation and/or title

6. Prior specific and informed consent of exporter to the publication of his/her personal data on the internet

The undersigned is hereby informed that the information supplied may be stored on a database of the European Commission and that the particulars may be disclosed to the public via the internet, with the exception of the information which is marked in this application as confidential. He accepts the publication and disclosure of this information via the internet. The undersigned may withdraw his consent to the publication of this information via the internet by sending [electronic mail, fax, written correspondence] to the following address:

.....

Place, date and signature of authorised signatory; designation and/or title

7. Box for official use by governmental authority

The applicant is registered under the following number:

Registered Number: .....

Date of registration .....

Period of validity from .....

Signature and stamp .....'

ANNEX IV

'ANNEX 13d

(referred to in Article 95(3))

STATEMENT ON ORIGIN

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the goods and the date of issue [1]

French version

L'exportateur [Numéro d'exportateur enregistré — excepté lorsque la valeur des produits originaires contenus dans l'envoi est inférieure à EUR 6 000 [2]] des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle … [3] au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est … [4].

English version

The exporter (Number of Registered Exporter — unless the value of the consigned originating products does not exceed EUR 6 000 [2]) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of … preferential origin [3] according to rules of origin of the Generalized System of Preferences of the European Union and that the origin criterion met is … [4].

[1] Where the statement on origin replaces another statement in accordance with Article 97d, this shall be indicated and the date of issue of the original statement shall also always be mentioned.

[2] Where the statement on origin replaces another statement, the subsequent holder of the goods establishing such a statement shall indicate his name and full address followed by the mention (*French version*) "agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire], enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]" (*English version*) "acting on the basis of the statement on origin made out by [name and full address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]".

[3] Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol "CM".

[4] Products wholly obtained: enter the letter "P"; Products sufficiently worked or processed: enter the letter "W" followed by the Harmonized Commodity Description and coding System (Harmonized System) heading at the four-digit level of the exported product (example "W" 9618); where appropriate, the above mention shall be replaced with one of the following indications: "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul regional", "cumul étendu avec le pays x".'

ANNEX V

Annex 17 is amended as follows:

1. The title and the introductory notes are replaced by the following text:

'CERTIFICATE OF ORIGIN FORM A

1. Certificates of origin Form A must conform to the specimen shown in this Annex. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.

2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

   If the certificates have several copies, only the top copy which is the original shall be printed with a printed green guilloche-pattern background.

3. Each certificate shall bear a serial number, printed or otherwise, by which it can be identified.

4. Certificates bearing older versions of the notes on the back of the form (1996, 2004 and 2005) may also be used until existing stocks are exhausted.'

2. The notes relating to the specimens of the form in two languages and which follow those specimens are replaced respectively by the following:

'NOTES (2007)

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

Australia (*)

Belarus

Canada

Japan

New Zealand (**)

Norway

Russian Federation

Switzerland including Liechtenstein (***)

Turkey

United States of America (****)

European Union:

Austria	Finland	Netherlands
Belgium	France	Poland
Bulgaria	Hungary	Portugal
Cyprus	Ireland	Romania
Czech Republic	Italy	Slovakia
Denmark	Latvia	Slovenia
Estonia	Lithuania	Spain
Germany	Luxembourg	Sweden
Greece	Malta	United Kingdom

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

(*) For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.
(**) Official certification is not required.
(***) The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.
(****) The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of customs.

II. **General conditions**

To qualify for preference, products must:

(a) Fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;

(b) Comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and

(c) Comply with the consignment conditions specified by the country of destination. In general products must be consigned directly from the country of exportation to the country of destination, but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

III. **Entries to be made in Box 8**

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

(a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand. Box 8 may be left blank).

(b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows,

(1) United States of America: for single country shipments, enter the letter "Y" in Box 8: for shipments from recognized associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products (example: "Y" 35 % or "Z" 35 %).

(2) Canada: for products which meet origin criteria from working or processing in more than cue eligible least developed country, enter letter "G" in Box 8, otherwise "F".

(3) The European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the four-digit level of the exported product (example "W" 96.18).

(4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8. followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45 %); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".

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

NOTES (2007)

I. **Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):**

Australie (*)	Union Européenne:		
Belarus	Allemagne	France	Pays-Bas
Canada	Autriche	Grèce	Pologne
Etats-Unis d'Amérique (***)	Belgique	Hongrie	Portugal
Fédération de Russie	Bulgarie	Irlande	République tchèque
Japon	Chypre	Italie	Roumanie
Norvège	Danemark	Lettonie	Royaume-Uni
Nouvelle-Zélande (**)	Espagne	Lituanie	Slovaquie
Suisse y compris Liechtenstein (****)	Estonie	Luxembourg	Slovénie
Turquie	Finlande	Malte	Suède

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ces pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED

II. **Conditions générales**

Pour être admis au bénéfice des préférences, les produits doivent:

(a) correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;

(b) satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites: et

(c) satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. **Indications à porter dans la case 8**

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouvrés ou transformés conformément aux règles d'origine des pays de destination.

(a) Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre «P» dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).

(b) Produits suffisamment ouvres ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:

(*) Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

(**) Un visa officiel n'est pas exigé.

(***) Les États-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

(****) D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

(1) États Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre «Y» ou. dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre «Z», suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: «Y» 35 % ou «Z» 35 %);

(2) Canada: il y a lieu d'inscrire dans la case 8 la lettre «G» pour les produits qui satisfont aux critères d'origine après ouvraison ou transformation dans plusieurs des pays les moins avancés: sinon, inscrire la lettre «F»;

(3) Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);

(4) Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre «Y» dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: «Y" 45 %); pour les produits obtenus dans un pays bénéficiaire de préférences et ouvrés ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettre «Pk" BB dans la case 8;

(5) Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de fane une déclaration appropriée dans la case 12.'

ANNEX VI

'ANNEX 18

(referred to in Article 97m (3)

Invoice declaration

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

French version

L'exportateur des produits couverts par le présent document [autorisation douanière n° … (1)] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle … (2) au sens des règles d'origine du Système des préférences tarifaires généralisées de la Communauté européenne et … (3).

English version

The exporter of the products covered by this document (customs authorization No … (1)) declares that, except where otherwise clearly indicated, these products are of … preferential origin (2) according to rules of origin of the Generalized System of Preferences of the European Community and … (3).

.....

(place and date) (4)

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) (5)

(1) When the invoice declaration is made out by an approved European Union's exporter within the meaning of Article 97v (4), the authorization number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Country of origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Where appropriate, enter one of the following indications: "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul regional", "cumul étendu avec le pays x".

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

(5) See Article 97v (7) (concerns approved European Union's exporters only). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.'