

INTERIM AGREEMENT ESTABLISHING A FRAMEWORK FOR AN ECONOMIC

PARTNERSHIP AGREEMENT

BETWEEN

EASTERN AND SOUTHERN AFRICA STATES

ON THE ONE PART

AND

THE EUROPEAN COMMUNITY AND ITS MEMBER STATES

ON THE OTHER PART

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BETWEEN

THE EASTERN AND SOUTHERN AFRICA STATES

ON THE ONE PART AND

THE EUROPEAN COMMUNITY AND ITS MEMBER STATES

ON THE OTHER PART

Hereinafter referred to as “ESA States”

On the one Part and

THE KINGDOM OF BELGIUM,
THE CZECH REPUBLIC,
THE KINGDOM OF DENMARK,
THE FEDERAL REPUBLIC OF GERMANY,
THE REPUBLIC OF ESTONIA,
THE HELLENIC REPUBLIC,
THE KINGDOM OF SPAIN,
THE FRENCH REPUBLIC,
IRELAND,
THE ITALIAN REPUBLIC,
THE REPUBLIC OF CYPRUS,
THE REPUBLIC OF LATVIA,
THE REPUBLIC OF LITHUANIA,
THE GRAND DUCHY OF LUXEMBOURG,
THE REPUBLIC OF HUNGARY,
THE REPUBLIC OF MALTA,
THE KINGDOM OF THE NETHERLANDS,
THE REPUBLIC OF AUSTRIA,
THE REPUBLIC OF POLAND,
THE PORTUGUESE REPUBLIC,
THE REPUBLIC OF SLOVENIA,
THE SLOVAK REPUBLIC,
THE REPUBLIC OF FINLAND,
THE KINGDOM OF SWEDEN,
THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,
THE REPUBLIC OF BULGARIA,
THE REPUBLIC OF ROMANIA
and
THE EUROPEAN COMMUNITY, on the other part

PREAMBLE

WE the African, Caribbean and Pacific (ACP) States of the Eastern and Southern African (ESA) region, constituted as the ESA Group and its individual member States, on the one hand, and the European Community and its Member States, on the other;

HAVING REGARD TO the Partnership Agreement between the ACP group of States of the one part and the European Community and its Member States of the other part (hereinafter Cotonou Agreement) signed on 23 June 2000, the COMESA Treaty signed on 5 November 1993, the Southern Africa Development Community (SADC) Treaty signed on 17 August 1992 and Protocol on Trade; the East Africa Community (EAC) Treaty signed on 30 November 1999, and the African Union Constitutive Act signed and adopted on 11 July 2002;

HAVING REGARD TO the Treaty Establishing the European Community (EC);

HAVING ALSO REGARD TO the decision of the eighth Summit of the COMESA Authority of Heads of State and Government held in Khartoum, Sudan on 17 March 2003 on the establishment of the ESA configuration for the purpose of negotiation of an Economic Partnership Agreement (EPA) with the European Union;

CONSIDERING that the ESA States and the EC and its Member States have agreed that their trade and economic cooperation shall aim at fostering the smooth and gradual integration of the ESA states into the world economy with due regard to their political choices, levels of development and development priorities, thereby promoting their sustainable development and contributing to poverty eradication in the ESA States;

REAFFIRMING their commitment to promote and expedite the economic, cultural and social development of the ESA States with a view to contributing to peace and security and to promoting a stable and democratic political environment conducive for sustainable national and regional development;

REAFFIRMING also that the EPA shall be consistent with the objectives and principles of the Cotonou Agreement and, in particular, with the provisions of Part III, Title II thereof;

REAFFIRMING that the EPA shall serve as an instrument of development and shall promote sustained growth, increase the production and supply-side capacity of ESA States, foster structural transformation of ESA economies and their diversification and competitiveness and lead to the development of trade, attraction of investment, technology and creation of employment in ESA States;

RECALLING the commitments of the international community on the achievements of the Millennium Development Goals as contained in the UN Declaration of September 2000;

REAFFIRMING that advancing the development agenda requires genuine international cooperation and the full implementation of agreed commitments made at Conferences of Rio, Beijing, Copenhagen, Cairo and Monterrey, as well as in the Programmes of Action in favour of Least Developed Countries (LDCs), Landlocked Developing Countries (LLDCs) and Small Island Developing States (SIDS) respectively;

BEARING in mind the rights and obligations of the Members of the World Trade Organization (WTO), the importance they attach to the principles and rules governing

international trade and the need for a transparent, predictable, open and fair multilateral trading system;

REITERATING the need to ensure that particular emphasis be placed on regional integration and the provision of special and differential treatment to all ESA States, maintain special treatment for least developed ESA States, and take due account of the vulnerability of small economies, landlocked, island, coastal, drought prone and ESA States emerging from conflict;

COGNISANT that substantial investments are required to uplift the standards of living of ESA States;

RECALLING the commitments of the Parties within the framework of the WTO;

HAVE AGREED AS FOLLOWS:

CHAPTER I
GENERAL PROVISIONS
OBJECTIVES

ARTICLE 1

Scope of the Interim Agreement

This Interim Agreement establishes a framework for an Economic Partnership Agreement (EPA).

ARTICLE 2

General EPA objectives

The objectives of the Economic Partnership Agreement are:

- a) Contributing to the reduction and eventual eradication of poverty through the establishment of a strengthened and strategic trade and development partnership consistent with the objective of sustainable development, the Millennium Development Goals and the Cotonou Agreement;
- b) Promoting regional integration, economic cooperation and good governance in the ESA region;
- c) Promoting the gradual integration of the ESA region into the world economy, in conformity with its political choices and development priorities;
- d) Fostering the structural adjustment of the ESA economies and diversification including value addition;
- e) Improving the ESA region's capacity in trade policy and trade related issues;
- f) Establishing and implementing an effective, predictable and transparent regional regulatory framework for trade and investment in the ESA region, thus supporting the conditions for increasing investment and private sector initiative and enhancing supply capacity, competitiveness and economic growth; and
- g) Strengthening the existing relations between the Parties on the basis of solidarity and mutual interest. To this end, consistent with WTO obligations, the Agreement shall enhance commercial and economic relations, support a new trading dynamic between the Parties by means of the progressive, asymmetrical liberalisation of trade between them and reinforce, broaden and deepen cooperation in all areas relevant to trade and investment.

ARTICLE 3

Specific objectives of this Agreement

1. Consistent with Articles 34 and 35 of the Cotonou Agreement, the objectives of this Agreement are:
 - a) to establish an agreement consistent with Article XXIV of General Agreement on Tariffs and Trade 1994 ("GATT 1994");
 - b) to establish the framework, scope and principles for further negotiations on trade in goods including, rules of origin, trade defense instruments, customs cooperation and trade facilitation, sanitary and phytosanitary measures, technical barriers to trade, and agriculture, on the basis of the proposals already submitted; and
 - c) to establish a framework and scope of potential negotiation in relation to other issues including trade in services, trade related issues as identified in the Cotonou Agreement and any other areas of interest to both Parties.
2. The Parties undertake to complete negotiations with a view to concluding a comprehensive EPA, no later than 31 December 2008, including on subject matters listed in paragraphs b) and c) according to the Agreed Joint Road Map adopted by the Parties on 7 February 2004.

ARTICLE 4

Principles

The principles of this Agreement and on the basis of which further negotiations between the Parties shall be held with a view to reaching a comprehensive EPA are the following:

- a) building on the acquis of the Cotonou Agreement;
- b) strengthening regional integration in the ESA region;
- c) asymmetry in the liberalization of trade and in the application of trade related measures and trade defence instruments;
- d) special and differential treatment for the ESA LDCs and taking into account the vulnerability of small landlocked and island countries, including in the level and pace of trade liberalisation;
- e) variable geometry to allow an ESA State in a position to undertake liberalisation within an earlier timeframe and schedule;
- f) inclusiveness of application of development cooperation provisions such that ESA LDCs not in a position to conclude a tariff offer should be able to benefit from all aspects of this Agreement in particular economic and development cooperation in this Interim Agreement;
- g) allowing ESA LDCs countries that have not yet submitted tariff reduction offers to do so after signature of this Interim Agreement on the same or flexible conditions and benefit fully from its provisions; and

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- h) allowing ESA States to maintain regional preferences among themselves and with other African countries and regions without the obligation to extend them to the EC.

CHAPTER II
TRADE REGIME FOR GOODS

TITLE I

GENERAL PROVISIONS

ARTICLE 5

Objectives

The objectives of cooperation in the area of trade are:

- (a) the provision of full duty free and quota free market access conditions for goods originating in the ESA States into the market of the EC party on a secure, long term and predictable basis;
- (b) the promotion of trade between the Parties and the acceleration of export led growth to enable the integration of ESA countries into the global economy;
- (c) the progressive and gradual liberalisation of goods market in ESA in accordance with the modalities established in this Agreement; and
- (d) preservation and improvement of market access conditions to ensure that all ESA Member States are better and not worse off.

ARTICLE 6

Scope of application

- 1. Only the Signatory ESA States listed in Annex II shall take commitments under this Chapter.
- 2. The EC Party's commitments under this Chapter shall only be applicable to goods originating in the Signatory ESA States listed in Annex II.
- 3. For the purposes of this Chapter and for decisions adopted under this Chapter any reference to the Signatory ESA State or to goods originating in the ESA Signatory States shall extend only to the Signatory ESA States listed in Annex II.
- 4. When a Signatory ESA State not listed in Annex II wants to join Chapter II, it shall notify its intention to the EPA Committee. The EPA Committee is competent to amend Annex II.
- 5. The EPA Committee may decide on any transitional measures or amendments that might be necessary in order to facilitate the addition of such Signatory ESA State to Annex II.

TITLE II

FREE MOVEMENT OF GOODS

ARTICLE 7

Customs duty

For the purposes of elimination of customs duties on imports, a customs duty shall include any duty or charge of any kind imposed on or in connection with the importation of goods, including any form of surtax or surcharge in connection with such importation, but does not include:

- a) charges equivalent to internal taxes levied on both imported and locally produced goods consistent with the provisions of Article 18;
- b) anti-dumping or countervailing duties applied in accordance with the provisions of Article 19, and safeguard measures applied in accordance with Article 21; and
- c) fees or other charges levied in accordance with the provisions of Article 10.

ARTICLE 8

Classification of goods

The classification of goods in trade covered by this Agreement shall be that set out in each Party's respective tariff nomenclature in conformity with the Harmonised Commodity Description and Coding System ("HS"). The Signatory ESA States will use the COMESA nomenclature.

ARTICLE 9

Basic Duty

For each product, the basic customs duty to which the successive reductions are to be applied shall be that specified in each Party's Tariff Schedules.

ARTICLE 10

Fees and other charges

Fees and other charges referred to in Article 7(c), shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection for domestic products or a taxation of imports for fiscal purposes. They shall be based on specific rates. Trade related fees and charges shall not be imposed for consular services.

ARTICLE 11

Customs duties on products originating in the ESA States

Products originating in the ESA States shall be imported into the EC Party free of customs duties, and under the conditions defined in Annex I.

ARTICLE 12

Customs duties on products originating in the EC Party

1 Customs duties on imports of products originating in the EC Party shall be reduced or eliminated in accordance with the schedules of tariff liberalization in Annex II which shall contain the schedules of each Signatory ESA State or group of Signatory ESA States.

2 The Parties may review the schedules of tariff liberalisation in Annex II with a view to harmonising them taking into account regional integration processes.

3 Any new schedule of tariff liberalisation for customs duties on imports of products originating in the EC Party submitted after the ratification process of this Agreement has commenced may be annexed to this Agreement in Annex II by decision of the EPA Committee.

ARTICLE 13

Rules of origin

For the purposes of this Chapter, "originating" means qualifying under the rules of origin set out in Protocol 1 to this Agreement. For the purpose of the comprehensive EPA, and during the period between the entry into force of this agreement and entry into force of the comprehensive EPA, the Parties shall review the provisions of this Protocol with a view to their further simplification. In such review the Parties shall take into account the development needs of the ESA States and development of technologies, production processes and all other factors, including on-going reforms of rules of origin, which may require modifications to the provisions of this Protocol. Any such modifications shall be effected by a decision of the EPA Committee.

ARTICLE 14

Standstill

Subject to Article 12, the Parties agree not to increase their applied customs duties on products imported from the other Party.

ARTICLE 15

Duties, taxes on exports

1. Except as otherwise provided in Annex III and for the duration of this Agreement, the Parties shall not institute any new duties or taxes on or in connection with the exportation of goods to the other Party in excess of those imposed on like products destined for internal sale.

2. The EPA Committee may examine a request from any Signatory ESA State for a review of the goods listed in Annex III.

ARTICLE 16

More favourable treatment resulting from free trade agreements

1. With respect to the subject matter covered by this Chapter, the EC Party shall accord to the Signatory ESA States any more favourable treatment applicable as a result of the EC Party becoming party to a free trade agreement with third parties after the signature of this Agreement.

2. With respect to the subject matter covered by this Chapter, the Signatory ESA States shall accord to the EC Party any more favourable treatment applicable as a result of the Signatory ESA States becoming party to a free trade agreement with any major trading country after the signature of this Agreement.

3. The provisions of this Chapter shall not be so construed as to oblige the Parties to extend reciprocally any preferential treatment applicable as a result of the one of them being party to a free trade agreement with third parties on the date of signature of this Agreement.

4. The provisions of paragraph 2 shall not apply in respect of trade agreements between Signatory ESA States with other African countries and regions.

5. For the purposes of this Article, 'free trade agreement' means an agreement substantially liberalizing trade and providing for the absence or elimination of substantially all discrimination between or among parties thereto through the elimination of existing discriminatory measures and/or the prohibition of new or more discriminatory measures, either at the entry into force of that agreement or on the basis of a reasonable time frame.

6. For the purposes of this Article, 'major trading economy' means any developed country, or any country accounting for a share of world merchandise exports above 1 percent in the year before the entry into force of the economic integration agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through an economic integration agreement accounting collectively for a share of world merchandise exports above 1.5 percent in the year before the entry into force of the economic integration agreement referred to in paragraph 2.¹

TITLE III

NON-TARIFF MEASURES

¹ For this calculation official data by the WTO on leading exporters in world merchandise trade (excluding intra-EU trade) shall be used.

ARTICLE 17

Prohibition of quantitative restrictions

Except as otherwise specified in Annexes I and II of this Agreement, all prohibitions or restrictions in trade on the importation, exportation or sale for exports between the Parties, other than customs duties, taxes, fees and other charges provided for under Article 7, whether made effective through quotas, import or export licenses or other measures, shall be eliminated upon the entry into force of this Agreement. No new such measures shall be introduced.

ARTICLE 18

National treatment on internal taxation and regulation

1. Imported products originating in the other Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like national products. Moreover, the Parties shall not otherwise apply internal taxes or other internal charges so as to afford protection to national production.

2. Imported products originating in the other Party shall be accorded treatment no less favourable than that accorded to like national products in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the nationality of the product.

3. No Party shall establish or maintain any internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from domestic sources. Moreover, no Party shall otherwise apply internal quantitative regulations so as to afford protection to national production.

4. The provisions of this Article shall not prevent the payment of subsidies exclusively to national producers, including payments to national producers derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of national products.

5. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement.

6. The EPA Committee may decide to authorise a Signatory ESA State to depart from the provisions of this Article to promote the establishment of domestic production and protect infant industry. In this respect the development needs of Signatory ESA States and, in particular, the special needs and concerns of ESA LDCs will be taken into account.

7. A list of provisional derogations is attached as Annex III. Such derogations are granted to the interested Signatory ESA States for the periods of time which are set out in the same Annex.

TITLE IV
TRADE DEFENCE MEASURES

ARTICLE 19

Anti-dumping and countervailing measures

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the EC Party or Signatory ESA States, whether individually or collectively, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO agreements. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. Before imposing definitive anti-dumping or countervailing duties in respect of products imported from ESA States, the EC Party shall consider the possibility of constructive remedies as provided for in the relevant WTO agreements.
3. Where an anti-dumping or countervailing measure has been imposed on behalf of two or more Signatory ESA States by a regional authority, there shall be one single forum of judicial review, including at the stage of appeals.
4. Where anti-dumping or countervailing measures can be imposed on a regional or sub-regional basis and on a national basis the Parties shall ensure that such measures are not applied simultaneously in respect of the same product by regional or sub-regional authorities on the one hand, and national authorities on the other.
5. The EC Party shall notify the exporting Signatory ESA States of the receipt of a properly documented complaint before initiating any investigation.
6. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.
7. The provisions of this Article shall not be subject to the Dispute Settlement provisions of this Agreement.

ARTICLE 20

Multilateral safeguards

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the Signatory ESA States and the EC Party from adopting measures in accordance with Article XIX of GATT 1994, the WTO Agreement on Safeguards, and Article 5 of the Agreement on Agriculture. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. Notwithstanding paragraph 1, the EC Party shall, in the light of the overall development objectives of this Agreement and the small size of the economies of the

ESA States, exclude imports from any ESA State from any measures taken pursuant to Article XIX of the GATT 1994, the WTO Agreement on Safeguards and Article 5 of the Agreement on Agriculture.

3. The provisions of paragraph 2 shall apply for a period of five years, beginning with the date of entry into force of the Agreement. Not later than 120 days before the end of this period, the EPA Committee shall review the operation of those provisions in the light of the development needs of the ESA States, with a view to determining whether to extend their application for a further period.

4. The provisions of paragraph 1 shall not be subject to the Dispute Settlement provisions of this Agreement.

ARTICLE 21

Bilateral safeguards

1. After having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Articles 11, 12 and 17, under the conditions and in accordance with the procedures laid down in this Article.

2. Safeguard measures referred to in paragraph 1 above may be taken where a product originating in one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious injury to the domestic industry producing like or directly competitive products in the territory of the importing Party, or;
- (b) disturbances in a sector of the economy, particularly where these disturbances produce major social problems, or difficulties which could bring about serious deterioration in the economic situation of the importing Party, or
- (c) disturbances in the markets of agricultural like or directly competitive products¹ or mechanisms regulating those markets.

3. Safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious injury or disturbances, as defined in paragraph 2 and 5(b). Those safeguard measures of the importing Party may only consist of one or more of the following:

- (a) suspension of the further reduction of the rate of import duty for the product concerned, as provided for under this Agreement,
- (b) increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to other WTO Members, and
- (c) introduction of tariff quotas on the product concerned.

4. Without prejudice to paragraph 1, 2 and 3 above, where any product originating in one or more Signatory ESA State or subgroup is being imported in such increased quantities

¹ For the purpose of this article agricultural products are those covered by Annex I of the WTO Agreement on Agriculture.

and under such conditions as to cause or threaten to cause one of the situations referred to under paragraphs 2(a), (b) and (c) above to one or several of the EC Party's outermost regions, the EC Party may take surveillance or safeguard measures limited to the region or regions concerned in accordance with the procedures laid down in paragraphs 6 to 9.

5. (a) Without prejudice to paragraph 1, 2 and 3 above, where any product originating in the EC Party is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under 2(a), (b) and (c) above to a Signatory ESA State, the Signatory ESA State concerned may take surveillance or safeguard measures limited to its territory in accordance with the procedures laid down in paragraphs 6 to 9.

(b) A Signatory ESA State may take safeguard measures where a product originating in the EC Party as a result of the reduction of duties is being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disturbances to an infant industry producing like or directly competitive products. Such provision is only applicable for a period of ten years for non LDCs and fifteen years for LDCs from the date of entry into force of this Agreement. Measures must be taken in accordance with the procedures laid down in paragraphs 6 to 9.

6. (a) Safeguard measures referred to in this Article shall only be maintained for such a time as may be necessary to prevent or remedy serious injury or disturbances as defined in paragraphs 2, 4 and 5 above.

(b) Safeguard measures referred to in this Article shall not be applied for a period exceeding two years. Where the circumstances warranting imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two years. Where the Signatory ESA States or a Signatory ESA State apply a safeguard measure, or where the EC Party applies a measure limited to the territory of one or more of its outermost regions, such measure may however be applied for a period not exceeding four years and, where the circumstances warranting imposition of safeguard measures continue to exist, extended for a further period of four years.

(c) Safeguard measures referred to in this Article that exceed one year shall contain clear elements progressively leading to their elimination at the end of the set period, at the latest.

(d) No safeguard measure referred to in this Article shall be applied to the import of a product that has previously been subject to such a measure, for a period of at least one year since the expiry of the measure.

7. For the implementation of the above paragraphs, the following provisions shall apply:

a) Where a party takes the view that one of the circumstances set out in paragraphs 2, 4 and/or 5 exists, it shall immediately refer the matter to the EPA Committee for examination;

b) The EPA Committee may make any recommendation needed to remedy the circumstances which have arisen. If no recommendation has been made by the EPA Committee aimed at remedying the circumstances, or no other satisfactory solution has

been reached within 30 days of the matter being referred to the EPA Committee, the importing party may adopt the appropriate measures to remedy the circumstances in accordance with this Article;

- c) Before taking any measure provided for in this Article or, in the cases to which paragraph 8 of this Article applies, as soon as possible, the Party or the signatory ESA State concerned shall supply the EPA Committee with all relevant information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the Parties concerned;
- d) In the selection of safeguard measures pursuant to this Article, priority must be given to those which least disturb the operation of this Agreement;
- e) Any safeguard measure taken pursuant to this Article shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

8. Where exceptional circumstances require immediate action, the importing party concerned, whether the EC Party, the ESA States or a Signatory ESA State as the case may be, may take the measures provided for in paragraph 3, 4 and/or 5 on a provisional basis without complying with the requirements of paragraph 7. Such action may be taken for a maximum period of 180 days where measures are taken by the EC Party and 200 days where measures are taken by the ESA States or a Signatory ESA State, or where measures taken by the EC Party are limited to the territory of one or more of its outermost regions. The duration of any such provisional measure shall be counted as a part of the initial period and any extension referred to in paragraph 6. In the taking of such provisional measures, the interest of all Parties involved shall be taken into account. The importing party concerned shall inform the other party concerned and it shall immediately refer the matter to the EPA Committee for examination.

9. If an importing party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the EPA Committee without delay.

10. The WTO Agreement shall not be invoked to preclude a Party from adopting safeguard measures in conformity with this Article.

TITLE V

ADMINISTRATIVE PROVISIONS

ARTICLE 22

Special provision on administrative cooperation

1. The Parties agree that administrative co-operation is essential for the implementation and the control of the preferential treatment granted under this Chapter and underline their commitment to combat irregularities and fraud in customs and related matters.

2. Where a Party has made a finding, on the basis of objective information, of a failure to provide administrative co-operation and/or of irregularities or fraud, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Article.

3. For the purpose of this Article a failure to provide administrative co-operation shall mean, *inter alia*:

- a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;
- b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
- c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative co-operation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question,

4. For the purpose of this Article a finding of irregularities or fraud may be made, *inter alia*, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and export capacity of the other Party that is linked to objective information concerning irregularities or fraud.

5. The application of a temporary suspension shall be subject to the following conditions:

- a) The Party which has made a finding, on the basis of objective information, of a failure to provide administrative co-operation and/or of irregularities or fraud shall without undue delay notify the EPA Committee of its finding together with the objective information and enter into consultations within the EPA Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties.
- b) Where the Parties have entered into consultations within the EPA Committee as above and have failed to agree on an acceptable solution within 3 months following the notification, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the EPA Committee without undue delay.
- c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months, which may be renewed. Temporary suspensions shall be notified immediately after their adoption to the EPA Committee. They shall be subject to periodic consultations within the EPA Committee in particular with a view to their termination as soon as the conditions for their application are no longer given.

6. At the same time as the notification to the EPA Committee under paragraph 5 a) of this Article, the Party concerned should publish a notice to importers in its Official Journal. The notice to importers should indicate for the product concerned that there is a finding, on the basis of objective information, of a failure to provide administrative co-operation and/or of irregularities or fraud.

ARTICLE 23

Management of administrative errors

In case of error by the competent authorities in the proper management of the preferential system of export, and in particular in the application of the provisions of the Protocol I concerning the definition of the concept of "originating products" and methods of administrative cooperation, where this error leads to consequences in terms of import duties, the Party facing such consequences may request the EPA Committee to examine the possibilities of adopting all appropriate measures with a view to resolving the situation.

ARTICLE 24

Customs Valuation

1. Article VII of GATT 1994 and the Agreement on the implementation of Article VII of GATT 1994 shall govern customs valuation rules applied to reciprocal trade between the Parties.
2. The Parties shall cooperate with a view to reaching a common approach to issues relating to customs valuation.

CHAPTER III

FISHERIES

TITLE I

GENERAL PROVISIONS

ARTICLE 25

1. The Parties recognise that fisheries constitute a key economic resource of the Eastern and Southern Africa (ESA) region, contribute significantly to the economies of the Signatory ESA States and have great potential for future regional economic development and poverty reduction. It is also an important source of food and foreign exchange.
2. The Parties further recognise that fisheries resources are also of considerable interest to both the EC Party and the Signatory ESA States, and agree to cooperate for the sustainable development and management of the fisheries sector in their mutual interests taking into account the economic, environmental and social impacts.
3. The Parties agree that the appropriate strategy to promote the economic growth of the fisheries sector and to enhance its contribution to the ESA economy , while taking into consideration its long term sustainability, is through increasing value adding activities within the sector.

ARTICLE 26

Objectives

The objectives of cooperation in fisheries are to:

- (a) promote sustainable development and management of fisheries;
- (b) promote and develop regional and international trade based on best practices;
- (c) create an enabling environment, including infrastructure and capacity building, for the ESA States to cope with the stringent market requirements for both industrial and small scale fisheries;
- (d) support national and regional policies aimed at increasing productivity and competitiveness of the fisheries sector;
- (e) build links with other economic sectors.

ARTICLE 27

Scope

The cooperation in fisheries trade and development shall cover marine, inland fisheries and aquaculture.

ARTICLE 28

Principles

1. The principles of cooperation in fisheries include:
 - a. support for the development and strengthening of regional integration,
 - b. preservation of the *acquis* of the Cotonou Agreement;
 - c. provision of special and differential treatment;
 - d. the need to take into account the best available scientific information for the resource assessment and management;
 - e. functioning monitoring system of the environmental, economic and social impacts in Partner Countries;
 - f. conformity with existing national laws and relevant international instruments including UNCLOS, regional and sub-regional agreements; and
 - g. preservation and priority of particular needs of the artisanal/subsistence fishery.

2. These guiding principles should contribute to sustainable and responsible development of the living inland and marine resources, aquaculture, and to optimising the benefits of this sector for present and future generations, through increased investment, capacity building and improved market access.

ARTICLE 29

Preferential access

The Parties shall cooperate to ensure that financial and other support will be provided to improve the competitiveness and production capacity of the processing factories, the diversification of the fishing industry and improvement of port facilities.

TITLE II
MARINE FISHERIES

ARTICLE 30

Scope

The scope of this title is the utilisation, conservation and management of marine fisheries resources to optimise the benefits from fisheries for the ESA region through investment capacity building and improved market access.

ARTICLE 31

Objectives

1. The objectives of cooperation are to:
 - a) Strengthen cooperation in order to ensure the sustainable exploitation and management of fisheries resources as a strong basis for regional integration, given the straddling and migratory species which are shared among island and coastal States and as, no individual ESA State has the capacity to ensure sustainability of the resource;
 - b) Ensure a more equitable share of the benefits derived from the fisheries sector;
 - c) Ensure effective monitoring control and surveillance (MCS) necessary for combating illegal, unreported & unregulated (IUU) fishing; and
 - d) Promote effective exploitation, conservation and management of the living marine resource in the EEZ and waters in which ESA States have jurisdiction based on international instruments, including UNCLOS, for the mutual social and economic benefit of the ESA States and the EC Party.

ARTICLE 32

Areas of cooperation

1. To achieve the objectives of cooperation in fisheries within the described principles, cooperation will include fisheries management and conservation issues, vessel management and post harvest arrangements and financial and trade measures and development of fisheries and fisheries products and marine aquaculture.
2. The EC Party will contribute to the mobilisation of the resources for the implementation of the identified areas of cooperation at national and regional levels, which will also include support for regional capacity building. Furthermore, the EC Party shall contribute to the measures as described in the section concerning financial and

trade measures, and on infrastructure development specific for fisheries and marine aquaculture.

a) Fisheries Management and Conservation Issues

1. The precautionary approach shall be applied in determining levels of sustainable catch, fishing capacity and other management strategies to avoid or reverse undesirable outcomes such as over-capacity and over-fishing, as well as undesirable impacts on the ecosystems and artisanal fisheries.
2. Each ESA State may take appropriate measures, including seasonal and gear restrictions in order to further protect its territorial waters and ensure the sustainability of the artisanal and coastal fishery.
3. The Parties would promote the membership of all the concerned States to IOTC and other relevant fisheries organisations. These countries, with the EC Party, should coordinate action to ensure the management and conservation of all fish species, including tuna and tuna-like resources and facilitate relevant scientific research.
4. Where there is insufficient scientific evidence for the competent national management authority to determine limits and target levels of sustainable catch in an ESA EEZ, both parties in consultation with the competent national authority and together with IOTC and where relevant, other regional fisheries organisations, shall support such scientific analysis.
5. The parties agree to take appropriate measures where an increase in effort results in catch levels above the target sustainable level established by the competent national authority.
6. In order to conserve and manage straddling stocks and highly migratory fish stocks, the EC Party and the ESA coastal and island States shall ensure compliance by vessels flying their flags with relevant national, regional and sub- regional fisheries management measures and related national laws and regulations.

b) Vessel Management and Post Harvest Arrangements

1. Vessels Management and post harvest arrangements emerging from IOTC and any other relevant regional fisheries organisations will be observed. ESA states and the EC Party shall set out minimum terms and conditions with respect to monitoring, control and surveillance of EC Party fishing vessels operating in the waters of ESA States, which should include the following:
2. A Vessel Monitoring System (VMS) will be set up for all ESA coastal and island States, and all ESA states will use a compatible VMS. Those ESA states which do not have a VMS will be assisted by the EC Party to set up a compatible VMS.
3. In addition to a compulsory compatible VMS system, all ESA coastal and island states, in conjunction with the EC Party, will develop other mechanisms to ensure effective Monitoring, Control and Surveillance (MCS) and the EC Party will support ESA states to put such an agreed system in place and assist in implementation.

4. Countries shall have the right of placing observers, whether in national or international waters, with the procedures concerning the deployment of observers being well stipulated. Observers are to be paid by the national governments but all costs on board are to be met by the ship-owner. The EC Party will support the costs of training observers.

5. Common systems of reporting of fishing will be developed and be used throughout the region, with minimum terms set for reporting.

6. All vessels that land or tranship their catches within the ESA Coastal or Island State shall do it in ports or outer-port areas. No transshipment shall be allowed at sea, except on particular condition foreseen by the relevant RFMO under special conditions. Both parties shall cooperate to modernise landing or transshipment infrastructure in ports of ESA countries, including development capacity of fish products.

7. All vessels should endeavour to use the facilities of the ESA countries and undertake to make use of local supplies.

8. Discards reporting shall be compulsory. Priority should be given to avoid discards through the use of selective fishing methods in line with principles of IOTC and relevant regional fisheries organisations. As far as possible, by-catch shall be brought ashore.

9. The Parties agree to cooperate in developing and implementing national/regional training programmes for ESA nationals in order to facilitate their effective participation in the fishing industry. Where the EC Party has negotiated bilateral fisheries agreements, employment of ACP nationals shall be encouraged. The ILO declaration on fundamental principles and rights at work shall apply as of right to seamen signed on Community vessels.

10. Both Parties shall undertake coordinated efforts to improve the means for preventing, deterring, and eliminating IUU fishing and to this end take appropriate measures. Fishing vessels involved in IUU fishing should be prosecuted and should not be allowed to fish again in ESA waters, unless prior authorisation has been obtained from both the flag State and the concerned ESA States as well as, where relevant, the concerned RFMO.

c) Financial and Trade Measures and Development issues

The Parties undertake to cooperate in promoting the setting up of joint ventures in fishing operations, fish processing, port services, enhance production capacity, improve competitiveness of fishing and related industries and services, downstream processing, development and improvement of port facilities, diversification of the fishery to include non-tuna species which are under-exploited or not exploited.

TITLE III

INLAND FISHERIES AND AQUACULTURE DEVELOPMENT

ARTICLE 33

Scope

The scope of this title shall cover inland fisheries, coastal and aquaculture development in the ESA region with respect to capacity building, technology transfer, Sanitary and Phytosanitary (SPS) standards, investment, and investment finance, environmental protection as well as legal and regulatory frameworks.

ARTICLE 34

Objectives

The objectives of cooperation in inland fisheries and aquaculture development will be to promote sustainable exploitation of inland fisheries resources, and enhance aquaculture production, remove supply side constraints, improve fish and fish products quality to meet SPS standards in EC Party market, improve access to the EC Party market, address intra regional trade barriers, attract capital inflows and investment into the sector, build capacity and enhance access to financial support for the private investors for inland fisheries and aquaculture development

ARTICLE 35

Areas of cooperation

The areas of cooperation shall include the EC Party contributions to the following:

a) Capacity building and export market development through:

- i. Building capacity in industrial and artisanal production, processing and product diversification that strengthen the competitiveness of the region's inland fisheries and aquaculture and aquaculture. This could, for example, be achieved by the creation of R&D centres including the development of aquaculture for commercial fishing farms;
- ii. Build capacity for managing export market chains, including the introduction and management of certification schemes for specific product lines; and implementation of market promotion, value addition and reduction in post harvest losses in fisheries products;
- iii. Increase capacity in the region through for example improving competent authorities, traders associations and fishers in order to participate in fisheries trade with the EC Party and training programs in product development and branding.

b) Infrastructure

- i. Development and improvement of infrastructure for inland fisheries and aquaculture;
- ii. Facilitation of access to funding for infrastructure, including all types of equipment.

c) Technology

- i. Both Parties shall contribute to the development of technical capabilities, including value adding technology promotion, for example through fisheries technology transfer from the EC Party to the ESA countries;
- ii. Fisheries management capacity in the region to be enhanced, for example through research and data collection systems and contribution towards appropriate technologies on harvesting and post harvest management.

d) Legal and regulatory

- i. Support towards development of inland fisheries and aquaculture regulations and monitoring control and surveillance systems
- ii. Support to ESA in developing appropriate legal and regulatory instruments on IPR and build capacity for their implementation in international trade.
- iii. Eco-labelling and intellectual property protection

e) Investment and finance

- i. Promotion of joint ventures and other forms of mixed investments between stakeholders in ESA countries and the EC Party, for example for the setting up of modalities for identifying investors for joint venture operations in inland fisheries and aquaculture;
- ii. Contribute to providing access to credit facilities for the development of small to medium scale enterprises as well as industrial scale inland fisheries

f) Environmental and Stocks Conservation in Fisheries

- i. Both parties shall contribute to measures to ensure that fish trade supports environmental conservation and safeguards against stocks depletion, and to the maintenance of biodiversity and the cautious introduction of exotic species for aquaculture (to be introduced only in managed/closed spaces in consultation with all concerned neighbouring countries).

g) Socioeconomic and poverty alleviation measures

- i. The parties shall contribute to the promotion of small and medium scale fishers, processors, and fish traders by building the capacity of ESA States to participate in trade with the EC Party.
- ii. Participation of marginal groups in the fishing industry will be encouraged for example through the promotion of gender equity in fisheries by developing capacity of women engaged in fisheries, as well as other disadvantaged groups with the potential to engage in fisheries for sustainable social economic development.

CHAPTER IV
ECONOMIC AND DEVELOPMENT COOPERATION
TITLE I
GENERAL PROVISIONS

ARTICLE 36

General provisions

1. The Parties agree to address the developmental needs of the ESA States in order to promote sustained growth in the ESA region, increase production and supply capacity of the States concerned foster structural transformation and competitiveness of their economies and their diversification and value addition; and support regional integration.
2. The Parties commit themselves to cooperating in order to facilitate the implementation of this Agreement and to support regional integration and development strategies. The Parties agree that cooperation will be based on the ESA Development Cooperation Strategy and the jointly agreed Development Matrix. The matrix is attached as Annex IV to this Agreement. The strategy and matrix will be regularly reviewed subject to the provisions of Chapter VI on dispute avoidance, settlement, Institutional and Final provisions. This cooperation will be measured against jointly agreed development benchmarks to be developed and adopted and annexed to this Agreement. The cooperation shall be in form of financial and non financial support to the ESA region.
3. In this regard, the financing pertaining to development co-operation between the ESA Region and the EC Party for the implementation of this Agreement shall be carried out within the framework of the rules and relevant procedures provided for by the Cotonou Agreement in particular the programming procedures of the EDF within successive financial frameworks of the EU during the period of this Agreement as well as within the frameworks of relevant instruments financed by the General Budget of the European Union.–In this context, taking into account the new challenges deriving from enhanced regional integration and competition on the global markets, the Parties agree that supporting the implementation of the EPA shall be one of the priorities.
4. Both Parties shall cooperate to mobilize resources additional to the financial framework of the EU, from EU Member States and other donors, in particular expanding Aid for Trade commitments, relating specifically to EPA support requirements and adjustment costs. The programmes/projects proposed for financing will be worked out jointly based on a detailed costed development matrix.
5. Sufficient resources should be mobilised on a predictable, timely and sustainable basis including through grants and concessional loans based on the development matrix. The European Community shall contribute to these efforts under its international commitment on the scaling up of Official Development Aid. The Parties agree to monitor and coordinate the use of these resources.

6. Consistent with the Paris Declaration on Aid Effectiveness, the Parties agree to use and support as appropriate nationally and/or regionally owned delivery mechanisms, funds or facilities for channelling and coordinating resources for implementing the EPA. The Parties shall, in that regard, support the establishment of an EPA Fund to channel EPA related resources. The Parties also agree that all forms of aid delivery pertaining to their cooperation under this Agreement shall be guided by the Paris Declaration on aid effectiveness.

7. The trade-related issues to be provided for in the comprehensive EPA shall be the subject of development co-operation in accordance with this Article taking into consideration the Paris Declaration on Aid effectiveness.

9. The Parties agree that EPA monitoring, on the basis of agreed indicators, will need to address all aspects of the EPA, including achievements of the national level and at the level of regional integration and development strategies, as well as the effectiveness of the institutional arrangements and their achievements in meeting Aid effectiveness objectives, including ensuring predictability of the resources

10. The Parties agree that, without prejudice to the provisions of Art 95.4 of the Cotonou Partnership Agreement, the review process provided therein will constitute an opportunity for the Parties to review the achievements, constraints and way forward regarding their development cooperation strategies as provided for within the Agreement

ARTICLE 37

Objectives

1. The economic and development co-operation shall aim at enhancing the competitiveness of ESA economies, building up supply capacity and enabling Signatory ESA States in implementing the EPA smoothly.

2. The economic and development co-operation shall aim at the structural transformation of ESA economies by establishing a strong, competitive and diversified economic base in the ESA States through enhancing production, distribution, transport, marketing; developing trade capacity of ESA States as well as capacity to attract investment; and strengthening the Signatory ESA States' trade and investment policies and regulations and deepening regional integration.

ARTICLE 38

Scope

1. The Parties shall set out the development objectives related to the EPA that are specific to the ESA region and needed for the success of regional integration within the areas and sectors highlighted in this Article.

2. The areas that will be addressed by the cooperation are:

- a) Regional cooperation and integration to ensure trans-regional coordination in all sectors;
- b) Trade policy and regulations in order to assist the ESA States in participating more effectively in trade negotiations, in implementing international trade related conventions, and trade related legislations and regulatory reforms amongst others;
- c) Trade development which covers namely business development and activities aimed at improving information management systems; partnerships, linkages, joint ventures and exchange of information and experiences; access to credit and investment finance; trade promotion and market development; Institutional support as well support to trade in services, including financial services;
- d) Trade related infrastructure including transport, energy and water;
- e) Building productive capacities in relevant sectors of ESA economies;
- f) Research and development, innovation and technology transfer ;
- g) Trade related adjustment costs which include restructuring and social costs arising from the reduction of production by firms in import competing sectors and the loss of fiscal revenues dues to the tariff reductions;
- h) Gender mainstreaming;
- i) Empowerment of local communities which includes social and cultural Development; and
- j) Mainstreaming of environmental issues into trade and development.

3. The cooperation shall, in particular, cover the following sectors:

- a) Private Sector Development, particularly Industrial Development, Micro-enterprises, Small and Medium Sized Enterprises; Mining and Minerals and Tourism;
- b) Infrastructure Development, namely in the Transport, Energy and Information and Communications Technology (ICT) sectors;
- c) Natural Resources and Environment including Water Resources, Biodiversity and Environment;
- d) Agriculture;
- e) Fisheries;
- f) Services including Tourism; and
- g) Trade related issues, namely Investment, Competition, Intellectual Property Rights, Standards, Trade Facilitation and Statistics.

TITLE II

PRIVATE SECTOR DEVELOPMENT

ARTICLE 39

Scope and Objectives

1. The Parties recognise the importance of cooperation to develop the ESA region's private sector as the main engine of wealth creation in view to set up an appropriate enabling environment which is conducive to investment and growth. The Community support and cooperation shall take account of the economic structure of the ESA States and their priorities in strengthening productive capacities and value addition, and the application of Production, Marketing, Distribution, and Transportation (PMDT) functions to improve supply capacities and competitiveness.
2. The scope of cooperation of private sector development will cover, *inter-alia*, investment, industrial development and competitiveness enhancement, micro-enterprises, small and medium sized enterprises development, mining and minerals and tourism development as well as other productive sectors which are directly and indirectly covered by this Agreement.

ARTICLE 40

Investment

1. The Parties recognise the importance of investment. The objectives in this area are to:
 - a) Create an environment for sustainable and equitable economic development of ESA through investment, including Foreign Direct Investment (green field or portfolio), technology transfer, capacity building and institutional support from the EC Party;
 - b) Provide deeper cooperation with institutions and intermediary organisations dealing with investment promotion in the EC Party, including the CDE and ESA through, *inter alia*, business dialogue, cooperation and partnership;
 - c) Support through appropriate instruments, the promotion and encouragement of investment in the ESA region including establishing a framework for funding and assistance to support economic development programmes in ESA;
 - d) Strengthen and build the capacity of private development institutions such as investment promotion agencies, chambers of commerce, associations and indigenous development organisations in individual ESA States and the region as a whole so as to enable the emergence of dynamic and vibrant private sector; and
 - e) Develop a legal interim framework that promotes investment by both Parties, with a view to promoting and protecting investment and work towards harmonised and simplified procedures and administrative practices.

Areas of cooperation

2. Subject to the provisions of Article 36 the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Support to policies and strategies for investment to help to create and maintain a predictable and secure investment climate;
- b) Support policy reforms and advocacy, human resource development, institutional capacity-building or other forms of institutional support to strengthen the capacities of the private financial and non-financial intermediaries, investment facilitation and promotion and competitiveness enhancement activities;
- c) Encourage the EU-ESA private sector partnership and joint ventures to promote investment, venture capital financing for greenfield investment and technology transfer;
- d) Support efforts of the ESA States to attract financing, with particular emphasis on private financing, for infrastructure investments and revenue generating infrastructure critical for the private sector, including SMEs;
- e) Support to develop regulatory capacity;
- f) Improve access of ESA enterprises investment finance instruments in the EU such as the EIB;
- g) Establishment of financial instruments adapted to SMEs of the ESA region;
- h) Ensure the increasing availability and use of risk insurance as a risk-mitigating mechanism in order to boost investor confidence in the ESA States; and
- i) Offer guarantees and assist with guarantee funds covering risks for qualified investment.

ARTICLE 41

Industrial development and competitiveness

1. The Parties recognise the importance of cooperation in industrial development and competitiveness. The objectives in this area are:

- a) To facilitate the establishment, development, restructuring and modernisation of the Signatory ESA States' industry while fostering its competitiveness and self-sustainable and balanced growth taking into account environmental protection, sustainable development and economic empowerment; and
- b) To establish an environment favourable to the development of private enterprise in order to stimulate the growth and diversification of industrial production.

Areas of Cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Promote the development of activities in the areas of processing, marketing, distribution and transportation of products;
- b) Transfer of technology, knowledge and research and development;
- c) Support ESA States financial institutions and the development of capital market for the purpose of enhancing the private sectors' access to both short term and long term capital;
- d) Capacity building for public and private sector;
- e) Encourage EU-ESA partnerships, linkages and joint ventures between economic operators; and
- f) Promote and strengthen innovation, diversification and value addition product development and quality.

ARTICLE 42

Micro-Enterprises, Small and Medium Sized Enterprises

1. The Parties recognise the importance of cooperation in Micro-Enterprises, Small and Medium Sized Enterprises. The objectives in this area are to:

- a) Promote a favourable environment for the development of micro enterprises, small and medium sized enterprises (MSMEs) and for attracting investment therein; and
- b) Support MSME to adjust to trade liberalisation.

Areas of Cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Capacity building and institutional support,
- b) Technology development and transfer, innovation, information exchange and networks, and marketing;
- c) Development of MSME databases
- d) Access to finance;
- e) Encourage EU-ESA partnerships, linkages and joint ventures between economic operators;

- f) Trade and investment promotion;
- g) Strengthen value chains;
- h) Promote diversification and value addition.

ARTICLE 43

Mining and Minerals

1. The Parties recognise the importance of cooperation in the development and management of the mining and minerals sector. The objectives in this area are to:

- a) Establish a conducive environment for attracting investment in the sector;
- b) Promote value addition and environmentally friendly technologies in the mining productive processes; and
- c) Ensure participation of local communities.

Areas of cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Capacity building and institutional support for exploration, exploitation and marketing of minerals;
- b) Information exchange;
- c) Encourage EU-ESA partnerships, linkages and joint ventures between economic operators;
- d) Improve health and safety standards in the mining industry;
- e) Transfer of technology, knowledge, innovation and Research and Development; and
- f) Address vulnerability of mineral export dependency.

ARTICLE 44

Tourism Development

1. The Parties recognise the importance of cooperation in the development of tourism. The objectives in this area are to:

- a) Develop and strengthen a competitive tourism industry as a generator of economic growth and empowerment, employment and foreign exchange;
- b) Strengthen the linkages between tourism and other sectors of the economy; and
- c) Preservation, safeguarding and promotion of natural, historical and cultural tourist attractions, while respecting the integrity and interests of local communities, particularly in rural areas.

Areas of cooperation

2. Subject to the provisions of Article 36 the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Establish strategic alliances involving public, private and local community interests in order to ensure the sustainable development of tourism;
- b) Promote partnerships, exchange of know-how and joint operations in areas such as development of products, markets and eco-tourism;
- c) Capacity building in human resources, improvement in service standards, and institutional structures; and
- d) Regional cooperation in tourism promotion.

TITLE III

INFRASTRUCTURE

ARTICLE 45

Scope and Objectives

1. The Parties recognise the importance of cooperation in the development and management of infrastructure, as a means to overcome the supply-side constraints and strengthen regional integration.

2. The Community support and cooperation for infrastructural development shall take account of priority development areas as articulated in the respective ESA States' national and regional development programmes.

3. The scope of Cooperation in infrastructure will cover the development of physical infrastructure namely, transport, energy and information technology and communication.

ARTICLE 46

Transport

1. The Parties recognise the importance of cooperation in the development and management of transport. The objectives in this area are to:

- a) Develop, restructure, rehabilitate upgrade and modernise the ESA region's transport systems, on a sustainable basis;
- b) Improve the movement of people and flow of goods and provide better access to markets through road, air, maritime, inland water and rail transport.

Areas of cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Improve management of transport systems;
- b) Improve and develop the state of infrastructure at all levels, including the development of inter-modal infrastructure networks;
- c) Capacity building in human resources, improvement in service standards, and institutional structures;
- d) Technology development and transfer, innovation, information exchange and networks, and marketing;
- e) Encourage EU-ESA partnerships, linkages and joint ventures between economic operators;
- f) Improve safety and reliability of the transport sector, including the management of hazardous goods and emergency response; and
- g) Support to the development of regional transport policies.

ARTICLE 47

Energy

1. The Parties recognise the importance of cooperation in the energy sector as a vehicle for supporting the ESA economies competitiveness at the regional and global level. The objectives in this area are to:

- a) Improve the access of ESA States to modern, efficient, reliable, diversified and sustainable and renewable sources of clean energy at competitive prices;

- b) Enhance the production, distribution and management capacity of energy nationally and regionally; and
- c) Promote regional energy cooperation.

Areas of cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Enhance the production and distribution capacity of existing energy sources, in particular hydro, petroleum and biomass;
- b) Expand and diversify the energy mix to include other potential sources of energy, that are socially and environmentally acceptable and that reduce dependency on oil;
- c) Support the development of energy infrastructure, including for rural areas;
- d) Support the development of appropriate energy regulatory and policy reforms, including commercialisation and privatisation;
- e) Promote regional interconnectivity and cooperation in the production and distribution of energy;
- f) Capacity building in human resources, improvement in management, service standards, and institutional structures;
- g) Support the creation of a conducive environment for attracting investment in the sector;
- h) Technology development and transfer, Research and Development, innovation, information exchange, development of databases and networks;
- i) Encourage EU-ESA partnerships, linkages and joint ventures between economic operators.

ARTICLE 48

Information and communications technology

1. The Parties recognise the importance of cooperation in the development of Information and Communications Technology, as a key sector in the modern society to foster competitiveness and innovation, as well as for the smooth transition towards the information society. The objective in this area is to develop the ICT sector and promote its contribution to other socio-economic sectors.

Areas of cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Facilitate connectivity at the national, regional and global level
- b) Dissemination of new information and communication technologies
- c) Support the development of the legal and regulatory frameworks on ICT;
- d) Technology development, transfer and applications, R&D, innovation, information exchange and networks, and marketing
- e) Capacity building in human resources, improvement in service standards, and institutional structures
- f) Encourage and facilitate EU-ESA partnerships, linkages and joint ventures between economic operators
- g) Promotion and support for the development of niche markets for ICT-enabled services.

TITLE IV

NATURAL RESOURCES AND ENVIRONMENT

ARTICLE 49

Scope and objectives

1. The Parties recognise the importance of cooperation in the sustainable management of natural resources and environment. Cooperation in this area shall take account of differentiated and trans-boundary needs of ESA States.

2. The scope of Cooperation in natural resources and environment will cover natural assets including water resources, and environment including biodiversity, as well as enhancing the linkages between trade and environment. It will also cover support for the implementation of international environmental agreements and Conventions and Treaties.

ARTICLE 50

Water resources

1. The Parties recognise the importance of cooperation in the development of water resources (including irrigation, hydropower and water supply) for the improvement of the livelihoods of the populations. The objectives in this area are:

- a) The sustainable development and management of water resources in the region;
- b) Regional cooperation for the sustainable utilisation of trans-boundary water resources.

Areas of cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Development of infrastructure of water resources in the region;
- b) Support the development of the legal and regulatory frameworks;
- c) Promote integrated water management;
- d) Capacity building in human resources, improvement in service standards, water management, and institutional structures;
- e) Encourage and facilitate EU-ESA partnerships, linkages, regional water partnerships, and joint ventures between economic operators;
- f) Technology development, transfer and applications, R&D, innovation, information exchange and networks;
- g) Water pollution control, purification and conservation, wastewater treatment and sanitation; and
- h) Promotion of sustainable irrigation schemes.

ARTICLE 51

Environment

1. The Parties recognise the importance of cooperation in the protection and sustainable management of the Environment and implementation of trade-related environmental policies. The objectives in this area are to:

- a) Protect, restore and conserve the environment and biodiversity: flora, fauna and microbial genetic resources including their ecosystems;
- b) Develop new ESA industries related to the environment; and
- c) Reduce environmental degradation, including clean air and desertification.

Areas of cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:

- a) Support the implementation of international environmental agreements, Conventions and Treaties;

- b) Strengthen and promote sustainable environmental management systems;
- c) Sustainable utilisation of biodiversity, forestry and wildlife resources;
- d) Reinforcing institutional and legal frameworks and the capacity to develop, implement, administer and enforce environmental laws, regulations and standards and policies;
- e) Capacity building in human resources and institutional structures to comply with environmental and biodiversity requirements;
- f) Encourage and facilitate EU-ESA partnerships, linkages, and joint ventures between economic operators;
- g) Mitigation of natural disasters, prevention of environmental disasters and the loss of biodiversity;
- h) Technology development and adaptation, transfer and applications, R&D, and innovation;
- i) Protection and management of coastal and marine resources and domestic and wild indigenous biological resources;
- j) Support the development of alternative environmentally friendly activities and livelihoods;
- k) Support the production and facilitate trade of goods and services for which eco-labelling is important;
- l) Exchange of information and networking on products and their requirements in terms of production process, transport, marketing and labelling;
- m) Support the development of infrastructure facilities on environmental friendly products;
- n) Integration of local communities in the management of biodiversity, forestry, and wildlife resources;
- o) Waste management and disposal of industrial and toxic wastes; and
- p) Sustainable management of forests and similar mechanisms.

ARTICLE 52

Financial undertakings

1. The EC Party shall put at the disposal of the ESA financial assistance to contribute to implement the programmes and projects to be developed under the areas of cooperation identified in this Agreement and relevant chapters and under the detailed Development Matrix.

2. The Parties agree to establish adequate joint institutional arrangements to effectively monitor the implementation of the development cooperation of this Agreement. Such arrangements shall include the establishment of a joint development committee.

3. The Parties agree that the institutional arrangements shall remain flexible to adapt to the evolving national and regional needs.

CHAPTER V
AREAS FOR FUTURE NEGOTIATIONS

ARTICLE 53

Rendez-vous Clause

Building on the Cotonou Agreement and taking account of the progress made in the negotiations of a comprehensive EPA, the parties agree to continue negotiations in accordance with Article 3 with a view to concluding a full and comprehensive EPA covering the following areas:

- a) Customs and trade facilitation;
- b) Outstanding trade and market access issues including rules of origin and other related issues and trade defense measures including outermost regions;
- c) Technical barriers to trade and sanitary and phytosanitary measures;
- d) Trade in services;
- e) Trade related issues namely :
 - i. Competition policy;
 - ii. Investment and private sector development;
 - iii. Trade, environment and sustainable development;
 - iv. Intellectual property rights;
 - v. Transparency in public procurement;
- f) Agriculture;
- g) Current payments and capital payments;
- h) Development issues
- i) Cooperation and dialogue on good governance in the tax and judicial area
- j) An elaborated dispute settlement mechanism, institutional arrangements; and
- k) Any other areas that the parties find necessary including consultations under Article 12 of the Cotonou Agreement.

CHAPTER VI

DISPUTE AVOIDANCE , SETTLEMENT, INSTITUTIONAL AND FINAL PROVISIONS

TITLE I

DISPUTE AVOIDANCE AND SETTLEMENT

ARTICLE 54

Consultations

1. The Parties shall endeavour to resolve any dispute concerning the interpretation and application of this Agreement by entering into consultations in good faith with the aim of reaching an agreed solution.
2. A Party shall seek consultations by means of a written request to the other Party, identifying the measure at issue and the provisions of the Agreement that it considers the measure not to be in conformity with.
3. Consultations shall be held within 40 days of the date of the submission of the request. The consultations shall be deemed concluded within 60 days of the date of the submission of the request, unless both Parties agree to continue consultations. The consultations shall remain confidential.
4. Consultations on matters of urgency, including those regarding perishable or seasonal goods shall be held within 15 days of the date of the submission of the request, and shall be deemed concluded within 30 days of the date of the submission of the request.

ARTICLE 55

Dispute settlement

1. If consultations do not succeed in settling the dispute within the 60 days or 30 days referred to in Article 54 either Party may request settlement of the dispute by arbitration. To this end, each Party shall appoint an arbitrator within thirty days of the request for arbitration by notifying the other Party and the EPA Committee. The request for arbitration shall identify the measure at issue and the provisions of the Agreement that the complaining Party considers the measure not to be in conformity with. In the event of failure to do so, either Party may ask the Secretary General of the Permanent Court of Arbitration to appoint the second arbitrator.
2. The two arbitrators shall in turn appoint a third arbitrator within thirty days. In the event of failure to do so, either Party may ask the Secretary General of the Permanent Court of Arbitration to appoint the third arbitrator.
3. Unless the arbitrators decide otherwise, the procedure applied shall be laid down in the optional arbitration regulation of the Permanent Court of Arbitration for International Organizations and States. The arbitrators shall take a decision by majority vote within 90 days and in matters of urgency should endeavour to take a decision within 60 days.

4. Each Party to the dispute shall be bound to take the measures necessary to carry out the decision of the arbitrators.

5. Notwithstanding paragraph 1, the procedure set out in Article 98 of the Cotonou Agreement shall be applicable in the event of a dispute concerning development finance cooperation as provided for by the Cotonou Agreement.

TITLE II

GENERAL EXCEPTIONS

ARTICLE 56

General exception clause

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on international trade nothing in this Agreement shall be construed to prevent the adoption or enforcement by the EC Party, the ESA States or a Signatory ESA State of measures which:

- (a) are necessary to protect public morals or to maintain public order and public security;
- (b) are necessary to protect human, animal or plant life or health;
- (c) are necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement including those relating to:
 - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;
 - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
 - (iii) safety;
 - (iv) customs enforcement; or
 - (v) protection of intellectual property rights;
- (d) relate to the importation or exportation of gold or silver;
- (e) are necessary to the protection of national treasures of artistic, historic or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption of goods, domestic supply or consumption of services and on domestic investors;
- (g) relate to the products of prison labour; or
- (h) are essential to the acquisition or distribution of products in general or local short supply, provided that any such measures shall be consistent with the principle that all parties are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other

provisions of this Agreement shall be discontinued as soon as the conditions giving rise to them have ceased to exist.

ARTICLE 57

Security exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require the EC Party or a Signatory ESA State to furnish any information the disclosure of which it considers contrary to its essential security interests;
 - (b) to prevent the EC Party or a Signatory ESA State from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;
 - (iii) connected with the production of or trade in arms, munitions and war materials;
 - (iv) relating to government procurement indispensable for national security or for national defence purposes; or
 - (v) taken in time of war or other emergency in international relations; or
 - (c) to prevent the EC Party or ESA State from taking any action in order to carry out obligations it has accepted for the purpose of maintaining international peace and security.
2. The Parties shall inform each other to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

ARTICLE 58

Taxation

1. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the EC Party or a ESA State from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.
2. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.
3. Nothing in this Agreement shall affect the rights and obligations of the EC Party or ESA State under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

TITLE III

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

ARTICLE 59

Relations between this Agreement and comprehensive EPA

In case there is any inconsistency between the comprehensive EPA and this Interim Agreement, the comprehensive EPA shall prevail to the extent of such inconsistency.

ARTICLE 60

Outermost Regions of the European Community

1. Taking account of the geographical proximity of the outermost regions of the European Community and the ESA States and in order to reinforce economic and social links between these regions and the ESA States, the Parties shall endeavour to facilitate co-operation in all areas covered by this agreement as well as build and improve on existing trade in goods and services, promote investments and encourage transport and communication links between the outermost regions and the ESA States.

2. The objectives enunciated in paragraph 1 shall also be pursued, wherever possible, through fostering the joint participation of the ESA States and the outermost regions in framework and specific programmes of the European Community in areas covered by this Agreement

3. The EC Party shall endeavour to ensure coordination between the different financial instruments of the European Community's cohesion and development policies in order to foster cooperation between ESA States and the Outermost regions of the European Community in the areas covered by this Agreement

4. Nothing in this Agreement shall prevent the EC Party from applying existing measures aimed at addressing the structural social and economic situation of the Outermost region pursuant to Article 299 (2) of the Treaty establishing the European Community.

ARTICLE 61

Definition of the Parties and fulfilment of obligations

1. Contracting Parties of this Agreement shall be

hereinafter referred to as the "ESA States", on the one part, and the European Community or its Member states or the European Community and its Member States within their respective areas of competency as derived from the Treaty establishing the EC, and hereinafter referred to as the "EC Party", on the other part for which the agreement has entered into force or is provisionally applied.

2. For the purposes of this Agreement, unless otherwise expressly provided, the ESA States agree to act collectively. In cases where individual action is provided for or required to exercise the rights and or comply with obligations under this Agreement reference is made to "signatory ESA State".

3. The Parties or the Signatory ESA State(s) as the case may be shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

4. A Signatory ESA State which is not subject to the rights and obligations set out in Chapter II shall nevertheless be subject to and enjoy the rights and obligations arising from other Chapters of this Agreement

ARTICLE 62

Entry into force, denunciation and duration

1. This Agreement shall be signed, ratified or approved in accordance with the applicable constitutional or internal rules and procedures of the respective Parties.
2. This Agreement shall enter into force the first day of the first month following the deposit of the last instrument of ratification, acceptance or approval.
3. Notifications of ratification, acceptance or approval shall be sent to the Secretary General of the Council of the European Union and to the Secretary General of the Common Market of Eastern and Southern Africa, who shall be the depositaries of this Agreement.
4. Pending entry into force of the Agreement, the European Community, the EC Party and the Signatory ESA States agree to apply the provisions of this Agreement which fall within their respective competences ("provisional application"). This may be effected either by provisional application where possible or by ratification of the Agreement.
5. Provisional application shall be notified to the depositaries. The Agreement shall be applied provisionally 10 days after the last receipt of notification of provisional application from the European Community or of ratification or provisional application from all Signatory ESA States listed in Annex II.
6. Notwithstanding paragraphs 2 and 4, the European Community, the EC Party and Signatory ESA States may unilaterally take steps to apply the agreement, before provisional application, to the extent feasible.
7. The EC Party or a Signatory ESA State(s) may give written notice to the other of its intention to denounce this Agreement.
8. Denunciation shall take effect one month after notification to the other Party.
9. This Agreement shall remain in force until the comprehensive EPA enters into force.

ARTICLE 63

Territorial application

This Agreement shall apply, on the one hand, to the territories in which the Treaty establishing the European Community is applied and under the conditions laid down in that Treaty, and, on the other hand, to the territories of signatory ESA States. References in this Agreement to 'territory' shall be understood in this sense.

ARTICLE 64

EPA Committee

1. An EPA Committee is hereby established.
2. The EPA Committee shall be responsible for the administration of all matters under this Agreement including development cooperation as provided for under article 53 and for the fulfilment of any of the tasks mentioned in this Agreement.
3. The EPA Committee shall be composed of representatives of the Parties. Each Party determines the organisation of its representation.
4. The EPA Committee shall adopt its rules of procedure within three months of entry into force of the interim agreement.

ARTICLE 65

Relationships with other agreements

1. Nothing in this Agreement shall prejudice the application of measures deemed appropriate as provided for under Articles 11b, 96 and 97 of the Cotonou Agreement and according to procedures set by these articles.
2. In the case of any inconsistency between the provisions of this Agreement and the provisions of Title II of Part III of the Cotonou Agreement, with the exception of the development cooperation provisions contained therein, the provisions of this agreement shall prevail.
3. The Parties acknowledge that some Signatory ESA State(s) are not members of the WTO. Accordingly, references in this Agreement to WTO agreements (including the definitions provided therein) and WTO bodies or Committees shall not be construed as imposing on a Signatory ESA State that is not a member of the WTO any obligations arising from such WTO agreements or decisions of such bodies or Committees beyond the obligations expressly taken by such Signatory ESA State under this Agreement. Consequently, in the event of inconsistency between provisions of WTO agreements or decisions of WTO bodies or committees on the one part and provisions of this Agreement, the latter shall always prevail in respect of Signatory ESA States who are not parties to the WTO.
4. The Parties agree that nothing in this Agreement requires them or the 'Signatory ESA States' to act in a manner inconsistent with their WTO obligations.

ARTICLE 66

Accession

1. Any of the following ESA States namely, the Union of Comoros, the Republic of Djibouti, the State of Eritrea, the Federal Democratic Republic of Ethiopia, the Republic of Madagascar, the Republic of Malawi, the Republic of Mauritius, the Republic of Seychelles, the Republic of Sudan, the Republic of Zambia or the Republic of Zimbabwe may accede to this Agreement with the agreement of the Parties. This Agreement shall enter into force with respect to the acceding State in accordance with the applicable legal procedures of the EC Party and the ESA States and the acceding country. The EC shall endeavour to apply this Agreement to the acceding country as soon as possible.

2. Any request for accession to this Agreement made by a State in the Eastern and Southern African region not listed in paragraph 1 shall be presented to the EPA Committee for determination.

3. The EPA Committee may lay down the conditions and specific arrangements of the State referred to in paragraph 2 for its accession.

4. This Agreement shall enter into force in relation to an acceding state on the date its instrument of accession shall be deposited.

ARTICLE 67

Accession of new Member States to the European Union

1. The EPA Committee shall be advised of any request made by a third State to become a member of the European Union. During the negotiations between the European Union and the applicant State, the EC Party shall provide the ESA States with any relevant information and they in turn shall convey their concerns to the EC Party so that it can take them fully into account. The ESA States shall be notified by the EC Party of any accession to the European Union (EU).

2. Any new Member State of the EU shall accede to this Agreement from the date of its accession to the EU by means of a clause to that effect in the act of accession. If the act of accession to the Union does not provide for such automatic accession of the EU Member State to this Agreement, the EU Member State concerned shall accede by depositing an act of accession with the General Secretariat of the Council of the European Union, which shall send certified copies to the ESA States.

3. The Parties shall review the effects of the accession of new EU Member States on this Agreement. The EPA Committee may decide on any transitional or amending measures that might be necessary.

ARTICLE 68

Amendments

1. Any amendments to this Agreement shall be adopted by the EPA Committee and shall enter into force when ratified.

2. The EPA Committee shall adopt any transitional measures that may be required in respect of the amended provisions until they come into force.

ARTICLE 69

Authentic texts

This Agreement is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian,

Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each of these texts being equally authentic.

ARTICLE 70

Annexes

The Annexes and Protocols to this Agreement shall form an integral part thereof and may be reviewed and or amended by the EPA Committee.

Annex I	Customs duties on products originating in ESA States into the EU
Annex II	ESA States tariff liberalisation schedules
Annex III	ESA States exceptions on duties, taxes on exports, national treatment on internal taxation and regulation
Annex IV	Development matrix
Protocol I	Rules of origin
Protocol II	Mutual Administrative assistance in customs matters

Annex 1

CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN ESA STATES

1. Without prejudice to paragraphs 2, 4, 5, 6 and 7 customs duties of the EC Party (hereinafter "EC customs duties") shall be entirely eliminated on all products of Chapters 1 to 97 of the Harmonized System, except those of Chapter 93 thereof, originating in a ESA State upon the entry into force of this Agreement. For products of Chapter 93 the EC Party shall continue to impose the applied MFN duties. For indicative purposes the schedule of EC customs duties applicable to products originating in a ESA State is appended to this Annex.
2. EC customs duties on the products of tariff heading 1006 originating in the ESA States shall be eliminated as from 1 January 2010, with the exception of EC customs duties on the products of subheading 1006 10 10 which shall be eliminated as from the entry into force of this Agreement.
3. The EC Party and the Signatory ESA States agree that the provisions of Protocol 3 of the Cotonou Agreement (hereinafter the "Sugar Protocol") shall remain applicable until 30 September 2009, and that thereafter the Sugar Protocol shall no longer be in force between them. For the purposes of Article 4(1) of the Sugar Protocol, the delivery period 2008/9 will last from 1 July 2008 to 30 September 2009. The guaranteed price for 1 July-30 September 2009 shall be decided following the negotiation provided for in Article 5(4).
4. EC Customs duties on products of tariff heading 1701 originating in an ESA State shall be eliminated as from 1 October 2009. Until EC customs duties are entirely eliminated, and in addition to the allocations of tariff rate quotas at zero duty set out in the Sugar Protocol, a tariff rate quota at zero duty of 75000 tonnes shall be opened for marketing year¹ 2008/2009 for products of tariff heading 1701, white sugar equivalent, originating in the ESA States. No import license shall be granted with regard to products to be imported under this additional tariff rate quota, unless the importer undertakes to purchase such products at a price at least equal to the guaranteed prices fixed for sugar imported into the EC Party under Sugar Protocol.
5. (a) The EC Party may, during the period between 1 October 2009 and 30 September 2015 impose the applied Most Favoured Nation duty on the products originating in ESA States of tariff heading 1701 [sugar] imported in excess of the following levels expressed in white sugar equivalent, which are deemed to cause a disturbance in the EC Party sugar market:
 - (i) 3.5 million tonnes in a marketing year of such products originating in States members of the African, Caribbean and Pacific Group of States (ACP States) signatory to the Cotonou Agreement, and
 - (ii) 1.38 million tonnes in marketing year 2009/2010 of such products originating in ACP States that are not recognised by the United Nations as least developed countries. The figure of 1.38 million tonnes shall increase to 1.45 million tonnes in marketing year 2010/2011, and 1.6 million tonnes in the following four marketing years.

¹ For the purpose of paragraphs 4, 5, 6 and 7 "marketing year" means the period between 1 October and 30 September.

(b) The importation of products of tariff heading 1701 originating in any ESA State that is recognised by the United Nations as a least developed country shall not be subject to the provisions of sub-paragraph 5(a). However, such imports shall remain subject to the provisions of Article 21 (safeguard clause)¹.

(c) The imposition of the applied Most Favoured Nation duty shall cease at the end of the marketing year during which it was introduced.

(d) Any measure taken pursuant to this paragraph shall be notified immediately to the Joint ESA-EC Implementation Committee and shall be the subject of periodic consultations within that body.

6. As of 1 October 2015, for the purpose of the application of the provisions of Article 21 (safeguard clause), disturbances in the markets of products of tariff heading 1701 may be deemed to arise in situations where the European Community market price of white sugar falls during two consecutive months below 80 percent of the European Community market price for white sugar prevailing during the previous marketing year.

7. From 1 January 2008 until 30 September 2015 products of tariff heading 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 and 2106 90 98 shall be subject to a special surveillance mechanism in order to ensure the arrangements provided for in paragraph 4 and 5 are not circumvented. In the event of a cumulative increase of imports of such products originating in ESA States by more than 20 percent in volume during a period of 12 consecutive months compared to the average of the yearly imports over the three previous 12 month periods, the EC Party shall analyse the pattern of trade, the economic justification and the sugar content of such imports and, if it considers that such imports are used to circumvent the arrangements provided for in paragraphs 4 and 5, it may suspend the preferential treatment and introduce the specific MFN duty applied to imports pursuant to the European Community Common Customs Tariff for products of tariff heading 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 and 2106 90 98 originating in ESA States. Sub-paragraphs 5(b), (c) and (d) shall apply mutatis mutandis to action under this paragraph.

8. Between 1 October 2009 and 30 September 2012 with regard to the products of tariff heading 1701, no preferential import license shall be granted unless the importer undertakes to purchase such products at a price not lower than 90 percent of the reference price set by the EC Party for the relevant marketing year. The Parties take note that at the time of initialling of the Agreement the reference price is contained in Regulation (EC) 318/2006.

9. Paragraph 1, 3 and 4 shall not apply to products of tariff heading 1701 originating in ESA States and released for free circulation in the French overseas departments. This provision shall be applicable for a period of 10 years. This period shall be extended for a further period of 10 years unless the Parties agree otherwise.

¹ For this purpose and by derogation to article 21, individual State recognised by the United Nations as a least developed country may be subject to safeguard measures.

ANNEX II
CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN EU STATES INTO THE
SIGNATORY ESA STATES

ANNEX II a

ANNEX III

**ESA STATES EXCEPTIONS ON DUTIES, TAXES ON EXPORTS, NATIONAL
TREATMENT ON INTERNAL TAXATION AND REGULATION**

ANNEX IV

DEVELOPMENT MATRIX

Key Areas	Objective and illustrative activities
1. Infrastructure Development	Improve existing and priority needs in infrastructure. Develop new infrastructure, in particular shared infrastructure. Secure financing from appropriate sources
a. Energy	<p>Increasing the regions energy generation capacity, regional networks, distribution and transmission.</p> <p>Activities could be:</p> <ul style="list-style-type: none"> (i) Expansion of energy generation, transmission and distribution infrastructure and networks to facilitate regional energy trade (ii) Research and development of alternative environmentally sustainable sources of energy, innovation and technology transfer including improving energy efficiency and reduction of cost (iii) Legal and regulatory frameworks for establishment/strengthening and harmonization of regional and national energy institutions to provide frameworks for cross border energy trade (iv) Capacity building and design of instruments to mobilize resources for investment
b. Transport (Roads, Railways, Air and waterways,)	<p>Improving national and regional connectivity to facilitate deepening of regional integration in the movement of people, flow of goods and services and better access to markets</p> <p>Activities could be:</p> <ul style="list-style-type: none"> (i) Construction of, modernization, rehabilitation and up grading of national and regional transport corridors and ports and related transport facilities (ii) Research and development of suitable and affordable construction materials; service standards; inter-modal transport, transit systems and technology transfer (iii) Establish, strengthen and reform national and identified regional institutions for research, training, policy dialogue and service delivery (iv) Improve enforcement procedures, as well as undertake policy, legal and regulatory transport reforms including policies to facilitate EU-ESA partnerships, linkages and joint ventures (v) Liberalization of the air transport services, provision of common management systems and institutions (vi) Design instruments for attracting/mobilizing resources for investment
c. Telecommunications	<p>Strengthening of the telecommunication networks, notably the improvement of the ICT infrastructure to foster competitiveness, innovation and smooth transition to an information society</p> <p>Activities could be:</p> <ul style="list-style-type: none"> (i) Development and harmonization of ICT policy and infrastructure sharing, reforms in legal and regulatory frameworks and systems (ii) Capacity building for human resource development; service standards to facilitate trade,

	<p>commerce and business transactions; ICT enabled services particularly for young professionals and institutional reforms to allow for integrated electronic information systems</p> <p>(iii) Development of the backbone ICT infrastructure through EU ESA partnerships, innovation and joint ventures for regional connectivity and to facility infrastructure sharing in public and private sector</p> <p>(iv) Design of instruments to facilitate EU ESA partnerships, innovation and joint ventures to mobilize resources for investment and facilitate private sector investment in ICT infrastructure</p>
d. Water Supply for production	<p>Develop water supply infrastructure for water harnessing, treatment and disposal management systems and sustainable utilization of trans-boundary water resources for productive purposes</p> <p>Activities could be:</p> <p>(i) Construction of water dams, irrigation and hydro-electric infrastructure and promotion of sustainable irrigation schemes, programmes for pollution control, reuse and recycling of waste water</p> <p>(ii) Establishment of strategic water catchments and water storage areas in rural and urban areas</p> <p>(iii) Technical assistance for exchange programmes and capacity building on water governance, service standards and regional water partnerships</p> <p>(iv) Facilitate EU ESA partnerships, innovations and joint ventures between economic operators and under "Water for Life Initiative".</p> <p>(v) Establishment of a regional research centre and other centres of excellence in R&D</p>
2. Productive Sectors	<p>Increase competitiveness of the productive sectors in the areas of Processing (value addition), Marketing and Distribution of products and services</p>
a) Agriculture and Livestock	<p>Promote sustainable agriculture, Improve production, productivity and diversification, develop agro-industry, trade, and ensure food security</p> <p>Activities could be:</p> <p>(i) Development of harmonized regional policies, legal and regulatory frameworks, Standards and Quality Assurance and certification instruments accredited to international standards and capacity building on sustainable production systems</p> <p>(ii) Construct and improve irrigation facilities and infrastructure, rural infrastructure linking production areas to markets, cold storage chains and related infrastructure</p> <p>(iii) Promotion of Agricultural/Livestock R&D and its implementation; gender mainstreaming in access to production factors; strengthening of the value chain and technology transfer</p> <p>(iv) Development of special vehicle insurance schemes and instruments for access to finance</p> <p>(v) Establish and strengthen institutions to promote modalities of disease handling, implement national and trans-boundary disease control programme and establishment of national and regional early warning systems and centres of excellence for agricultural workers</p>
b) Fisheries	<p>Promote, and ensure sustainable utilization of fishery resources including fish farming development and market technical standards requirements</p> <p>Activities could be:</p> <p>(i) Institutional strengthening for standards development and related capacity building and quality assurance programmes to meet market technical requirements in accordance with international standards</p> <p>(ii) Support for updating policy, legal and regulatory reforms and institutional developments and</p>

	<p>reforms to meet the international standards</p> <p>(iii) Capacity building on fish production, productivity, food safety and hygiene, marketing, aquaculture farming, post harvest handling technologies for both large and artisan fishers. And capacity building for fishery officers in public sector</p> <p>(iv) R&D on fish stock assessments and conservation, monitoring, control and surveillance programmes for sustainable fish resource utilization and development and improvement of infrastructure for inland fisheries and aquaculture farming; export market chains; product development, diversification and branding</p> <p>(v) Support and facilitation of private sector participation in the establishment of cold storage chains</p> <p>(vi) Design policies and instruments to facilitate EU ESA partnerships, innovations, joint ventures; and related finance facilities for industrial and SME fishers</p>
<p>c) Mining</p>	<p>Address vulnerability of mineral dependent countries, ensure environmentally sustainable mining and improve investment climate to facilitate private sector participation and protect small scale miners and community rights</p> <p>Activities could be:</p> <p>(i) Design policies and regulatory frameworks to promote EU ESA partnerships, linkages and joint ventures for technology transfer</p> <p>(ii) Capacity building and institutional support for exploration, exploitation, marketing and information exchange; R&D, value addition and product diversification; promotion of health and safety standards</p> <p>(iii) Support programmes that ensure local community participation and protect small scale miners and community rights</p> <p>(iv) Information exchange on mining and mineral resources and geo-science to aid in exploration and mining investment and institutional and enterprise support for adoption of environmental friendly technologies in the mining productive processes</p> <p>(v) TA to create mineral beneficiation and processing capacities and in particular support value addition and establish training programmes in the manufacture of jewellery and lapidary industries. Establishment of a regional post-graduate training centre on mineral law and administration, mineral and resource economies and business management</p> <p>(vi) Develop policy and mechanisms to manage vulnerability of mineral export dependency countries</p>
<p>d) Services</p>	<p>Expand services and improve existing including quality, access and competitiveness. Facilitate trade in services</p> <p>Activities could be:</p> <p>(i) Policy and legal framework to support trade in services in the region</p> <p>(ii) Enhance ICT infrastructure sharing and capacity building on ICT enabled services</p> <p>(iii) Rehabilitation and upgrading of institutional infrastructures and establishing institutions to coordinate private sector trade in services</p> <p>(iv) Support to carry out studies for selective liberalization and support to deepen financial reforms; and diversification of financial instruments</p> <p>(v) Support for centres of excellence for quality leadership training, management and entrepreneurship; establish training centres for service providers and strengthen statistics institutions. Training on Monetary Policy and the Financial Sector</p> <p>(vi) Macro econometric Modelling in the services sector</p>

<p>e) Tourism</p>	<p>Sustainable development of a competitive tourism industry nationally and regionally; linked to other economic sectors while preserving, safeguarding and promoting natural, historic, cultural, integrity and interests of local communities</p> <p>Activities could be:</p> <p>(i) Development of sustainable, harmonized tourism policies that link public, private and local communities</p> <p>(ii) Joint development and promotion of diversified tourism products in partnership with local communities</p> <p>(iii) Support to public/private in the expansion of tourism infrastructure in high potential areas</p> <p>(iv) Establishment of Regional Tourism Centres of excellence for leadership training, management and entrepreneurship and support for participation in international tourism promotion fairs and exhibitions</p> <p>(v) Capacity building in human resources, improvement in service standards and institutional structures</p>
<p>f) Manufacturing (Industry)</p>	<p>Create a conducive investment climate with complementary capacity and institutional frameworks</p> <p>Activities could be:</p> <p>(i) Policy, legal and regulatory reforms, capacities and strategies to create and maintain a predictable and secure investment climate in support of regional integration and globalization</p> <p>(ii) Support the development of appropriate instruments, institutions and intermediary organizations to promote investment, EU ESA public/public sector partnerships, access to finances- in particular to access EC financial institutions and investment funds. Support R&D in research institutions</p> <p>(iii) Develop and strengthen national and identified regional centres of excellence for human resource development, skills training, strengthen institutional capacities of investment promotional agencies, business associations and chambers of commerce</p> <p>(iv) Capacity building for business support services to SME sector in product/design development, modernization of the manufacturing sector; entrepreneurship development; marketing, technology innovations development. Technology for increased productivity in both large and SMEs sectors</p> <p>(v) Support to promote the development of activities in areas in the areas of processing, marketing, distribution and transportation and promotion of productivity programmes, value addition and harmonization of national/regional SQMT standards</p> <p>(vi) Support for the establishment/adoption/upgrading of environmental protection plants for treatment of industrial effluent, uptake of clean air production technology for environmental protection</p>
<p>g) Gender</p>	<p>Promotion of female entrepreneurship through targeted interventions</p> <p>Activities could be:</p> <p>(i) Support Programmes that help women improve access to all resources in particular those for trade and development</p> <p>(ii) Promote female entrepreneurship to facilitate participation in regional and global markets</p>
<p>3. Regional Integration</p>	<p>Strengthen and deepen regional integration</p>
<p>a) Regional economic integration</p>	<p>Development of regional markets, harmonization of policies, strengthening of fiscal administrations and policy, macroeconomic stability, trade facilitation, harmonization of standards, enforcement and arbitration, facilitate movement of</p>

	<p>people, goods and services, and capital; and establish and invest in regional institutions and structures</p> <p>Activities could be:</p> <p>(i) Support for development and harmonization of regional trade/ investment/ fiscal and financial policies and regulatory frameworks consistent with WTO rules, instruments and standards</p> <p>(ii) Facilitate trade in services and right of establishment and movement of goods, services, capital and people and support to exploit fully trans-boundary opportunities, improve coordination, cooperation and communication including support for e-commerce</p> <p>(iii) Support to establish/strengthen institutions of regulatory bodies for enforcement and arbitration and support towards amending and development of commercial laws to address emerging trade arrangements and products/services. Support towards R&D, in particular to centres of excellence</p> <p>(iv) Harmonization of statistical methods of data collection, analysis and interpretation and support to increase human resource capacity</p> <p>(v) Budgetary support for sequenced liberalization linked to regional integration. Development of facilities and instruments for mobilizing resources for trade and investment</p> <p>(vi) Support to build human and institutional capacities and strengthen related institutional governance to facilitate faster implementation of customs administration and procedures to meet emerging security requirements,</p>
<p>b) Management of Trans-boundary programmes</p>	<p>Facilitate movement of people, goods and services and capital. Exploit fully trans-boundary opportunities; improve coordination, cooperation and communication among ESA countries</p> <p>Activities could be:</p> <p>(i) Coordinated approach to regional/continental management of trans-boundary programmes which include among others disease control and environmental management</p> <p>(ii) Support towards regional programmes that facilitate free movement of people, goods, services and capital and support to establish or strengthen regional/continental institutions coordinating trans-boundary programmes</p> <p>(iii) Strengthening regulatory frameworks for trans-boundary programmes</p>
<p>c) Management of the environment and natural resources</p>	<p>Protect the environment and enhance biodiversity conservation, genetic preservation, protection and sustainable utilization of natural resources; and facilitate and encourage sustainable utilization of shared natural resources taking into account the linkage between trade and environment</p> <p>Activities could be:</p> <p>(i) TA to implement Bonn Guidelines and facilitate participation in international environment agreements, conventions and treaties and support for stakeholder awareness programmes and support for building partnerships. Promotion of joint ventures, partnerships and linkages between ESA and EU institutions and enterprises</p> <p>(ii) Support to strengthen environment policy, strategies, legislation, administration and resource management and sustainable development; and institutional capacity to enforce environment legislations and standards and programmes to involve communities in the management of natural resources</p> <p>(iii) Support towards the development of infrastructure and technology transfer, and support for water pollution control, purification and conservation, solid and water waste management, treatment and sanitation; and disposal of industrial and toxic wastes. TA for R&D, management and capacity building on environmental standards</p> <p>(iv) Support to mitigate against natural disasters, prevention of environmental disasters and loss</p>

	<p>of biodiversity</p> <p>(v) Promotion and protection of indigenous/traditional knowledge associated with biological resources and eco-systems</p>
d) Regional peace, stability and security.	<p>Promote and enhance regional initiatives on peace and security</p> <p>Activities could be:</p> <p>(i) Capacity building for conflict prevention actors (public sector, security forces, civil society and politicians)</p> <p>(ii) Promote appropriate mechanisms for early warning and promote appropriate mechanisms for conflict management and resolution</p> <p>(iii) Support to institutions that are the backbone to peace and security (media, civil society and public)</p> <p>(iv) Enhance capacities for peace keeping</p>
e) Cultural development	<p>Promote and protect culture, heritage and indigenous traditional knowledge and practices for development</p> <p>Activities could be:</p> <p>(i) Develop and promote cultural industries and enhance market access of indigenous products</p>
4. Trade policy and Regulations	<p>Strengthen business and support enterprise development</p>
a) Support to regional trade arrangements and Negotiations	<p>Analyze and implement Multilateral Trade Agreements and financing. Strengthen partnerships in the region and between the region and the EC</p> <p>Activities could be:</p> <p>(i) Support to strengthen analytical capacities for policy making and negotiations and support successful towards implementation of regional and international agreements</p> <p>(ii) Stakeholder sensitization programmes regional/multilateral trade agreements including financing mechanisms in place</p> <p>(iii) Strengthen regional partnerships and improve the national and regional negotiation</p>
b) Trade Facilitation	<p>Improve efficiency, governance and smooth transit arrangements. Support trade/investment facilitating organizations/institutions and the putting in place of guarantee funds and risk capital</p> <p>Activities could be:</p> <p>(i) Built regional policies and institutional capacities to facilitate regional trade in TRI, consumer protection</p> <p>(ii) Implementation of one-stop transit arrangements and where applicable customs collections at first port of entry including improvement of ports capacities with the private sector to provide quality services</p> <p>(iii) Compliance and enforcement of internationally accredited harmonized standards, technical regulations and simplification of ROO and safeguard mechanisms for ease of application</p> <p>(iv) Employment of technology (scanners, computerization) for effective service provision and enhanced capacities of trade/investment facilitating organization and institutions and business support services</p>

	(v) Establishment of guarantee funds and risk capital to the business communities
c) Disputes settlement mechanisms	<p>Establish new and strengthen existing national and regional dispute settlement institutions. National and International recognition of arbitration decisions</p> <p>Activities could be:</p> <p>(i) Establishment/ strengthening of arbitration institutions and safeguard mechanisms</p> <p>(ii) Training and capacity building for trade lawyers to interpret and enforce trade laws, settle disputes arising thereof</p> <p>(iii) Domestication of international agreements/conventions/treaties to facilitate international obligations and recognition of arbitration decisions</p> <p>(iv) Support to create awareness to stakeholders on dispute settlement mechanisms</p>
d) Legal and Regulatory Frameworks	<p>Support strengthening of judicial security and legality of private investment. Harmonization of commercial laws. Development and adoption of employment laws. Facilitate and protect foreign investments. Protection of Consumer rights and Intellectual Property Rights including folklore and traditional knowledge</p> <p>Activities could be:</p> <p>(i) Domestication of international agreements/conventions/treaties to strengthen judicial security and private investment</p> <p>(ii) Support for capacity building for the development of legal frameworks responsive to Agreements on trade and investments and support for modernization and development of commercial laws and for creating awareness of legal and regulatory frameworks</p>
5. Trade Development	Improve and encourage an enabling business climate, and access to business related services
a) Business climate	<p>Support policy development (of business friendly laws and regulations). Facilitate removal of barriers to trade</p> <p>Activities could be:</p> <p>(i) Review business laws/commercial laws</p> <p>(ii) Enhance capacities of enforcement agencies and personnel to reduce barriers to trade</p>
b) Business Support Services and Institutions	<p>Establish mechanisms to encourage Public Private Partnerships and Community Private Partnerships. Develop and strengthen intermediary institutions/organizations. Develop and strengthen management information systems. Strengthen research and development capacities</p> <p>Activities could be:</p> <p>(i) Capacity and institutional development to entrench public/private sector and local community partnerships and sharing of benefits from trade and sustainable exploitation of natural resources</p> <p>(ii) Development of appropriate financial and intermediary institutions/organizations for business support services and strengthen networked information management systems to facilitate trade</p> <p>(iii) Strengthen research capacities and institutions to inform business decisions</p>
c) Access to trade finance	<p>Establish, promote and strengthen finance institutions. Facilitate and improve access to finance. Development of innovative financing</p> <p>Activities could be:</p> <p>(i) Establish, promote and strengthen financial institutions and deepen financial reforms to assist</p>

	<p>in mobilizing resources for trade and investment</p> <p>(ii) Design of instruments for businesses to access trade/investment resources and innovating financing mechanisms</p>
d) Trade promotion and market development in the productive and services sectors	<p>Develop and enhance institutional and enterprise development</p> <p>Activities could be:</p> <p>(i) Establish/ enhance, restructure and commercialize trade/ investment agencies</p> <p>(ii) Development of entrepreneurship</p> <p>(iii) Strengthen capacities of business service providers</p>
e) Private Sector Development	<p>To support in particular industrial development, MSMEs, mining, minerals and tourism. Identify and support privatization/ commercialisation as appropriate</p> <p>Activities could be:</p> <p>(i) Capacity strengthening of business institutions in public and private sector and civil society</p> <p>(ii) Strengthen and facilitate trade information access, networks and information sharing and training for professionals on trade facilitation, export promotion and market research etc</p> <p>(iii) Development of facilities and institutions for private sector participation</p> <p>(iv) Facilitation for adoption of new technology particularly for the micro and SMEs</p>
6. Adjustment Cost	To mitigate against fiscal revenue losses and economic costs of adjustment
a) Restructuring of industries, trade and policies and support to social services	<p>Ensure competitiveness and ensure alignment of policies. Provide support for social sector development, social services and human resource development and education</p> <p>Activities could be:</p> <p>(i) Restructuring of industrial sector and adoption of economic policies for competitiveness and diversification into new economic sectors</p> <p>(ii) Retraining of redundant labour to acquire new skills for restructured industries and new economic section</p>
b) Loss of fiscal revenue	<p>Macroeconomic support to mitigate against revenue loss, protect basic service sectors e.g health & education and provide interventions for net food importing countries</p> <p>Activities could be:</p> <p>(i) Provision of resources for loss of revenue from tariff dismantling, deepening of regional integration and negative implication of BOP</p> <p>(ii) Provision of safety net for social sector development, social services, human resource development and net food importing countries</p>
c) Debt Relief	Debt swap particularly for non-LDCs who have not benefited from HIPC
7. Institutions	<p>Support capacity building for trade and investment promotion to ensure the effective implementation of EPAs and the regional reforms through the national regional and international private sector</p> <p>Activities could be:</p> <p>(i) Refocusing the activities of EPA preparatory institutional arrangements towards monitoring</p>

	EPA related commitments (ii) Strengthen partnerships at national and regional level
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PROTOCOL I
CONCERNING THE DEFINITION OF THE CONCEPT OF ' ORIGINATING PRODUCTS'
AND METHODS OF ADMINISTRATIVE COOPERATION

PROTOCOL 1
CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND
METHODS OF ADMINISTRATIVE COOPERATION

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (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" means the price paid for the product ex works to the manufacturer in the Community or in the ESA States in whose undertaking the last working or processing is carried out,

provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;

(g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in the ESA States;

(h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;

(i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 3 and 4 with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Community or in one of the ESA States;

(j) "chapters" and "headings" mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";

(k) "classified" refers to the classification of a product or material under a particular heading;

(l) "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 a document, by a single invoice;

(m) "territories" includes territorial waters;

(n) "OCTs" means the Overseas countries and territories as defined in Annex IX;

(o) "other ACP States" means all the ACP States in exception of the ESA States.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of the ESA–EU Economic Partnership Agreement, hereinafter referred to as "the Agreement" the following products shall be considered as originating in the Community:

- (a) products wholly obtained in the Community within the meaning of Article 6 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 7.

2. For the purpose of the Agreement, the following products shall be considered as originating in an ESA State:

- (a) products wholly obtained in an ESA State within the meaning of Article 6 of this Protocol;
- (b) products obtained in an ESA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that ESA State within the meaning of Article 7.

ARTICLE 3

Cumulation in the Community

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the Community if they are obtained there, incorporating materials originating in an ESA State, in the other ACP States or in the OCT, provided the working or processing carried out in the Community goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the Community.

3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the Community, retain their origin if exported into one of these countries or territories.

4. For the purpose of implementing Article 2(1)(b), working or processing carried out in an ESA State, in the other ACP States or in the OCTs shall be considered as having been carried out in the Community when the products obtained undergo subsequent working or processing in the Community. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in the Community only if the working or processing goes beyond the operations referred to in Article 8.

5. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

6. The cumulation provided in this Article may only be applied provided that:

(a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative co-operation which ensures a correct implementation of this Article;

(b) materials and products have acquired originating status by the application by of the same rules of origin as provided in this Protocol ; and

(c) the Community will provide the ESA States, through the European Commission, with details of agreements on administrative co-operation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the ESA States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this article which have fulfilled the necessary requirements.

7. The cumulation provided for in this Article may only be applied after 1 October 2015 for the products listed in Annex X and after 1 January 2010 for rice of tariff heading 1006 respectively.

ARTICLE 4

Cumulation in the ESA States

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in an ESA State if they are obtained there, incorporating materials originating in the Community, in the other ACP States, in the OCT or in the other ESA States, provided the working or processing carried out in that ESA State goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the ESA State does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in that ESA State only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in that ESA State.

3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2 of this Article, which do not undergo any working or processing in the ESA State, retain their origin if exported into one of these countries or territories.

4. For the purpose of implementing Article 2(2)(b), working or processing carried out in the Community, in the other ESA States, in the other ACP States or in the OCTs shall be considered as having been carried out in an ESA State when the products obtained undergo subsequent working or processing in this ESA State. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in this ESA State only if the working or processing goes beyond the operations referred to in Article 8.

5. Where the working or processing carried out in the ESA State does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in that ESA State only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

6. The cumulation provided in this Article may only be applied provided that:

(a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative co-operation which ensures a correct implementation of this Article;

(b) materials and products have acquired originating status by the application of the same rules of origin as provided in this Protocol; and

(c) the ESA States will provide the Community, through the European Commission, with details of agreements on administrative co-operation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the ESA States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this article which have fulfilled the necessary requirements.

7. The cumulation provided for in this Article shall not be applicable to the products listed in Annex X. Notwithstanding that, the cumulation provided for in this Article may only be applied after 1 October 2015 for the products listed in Annex X and after 1 January 2010 for rice of tariff heading 1006 respectively, when the materials used in the manufacture of such products are originating, or the working or processing is carried out in an ESA State or in an other ACP State member of an Economic Partnership Agreement.

8. This Article shall not apply to products of Annex XI originating in South Africa. The cumulation provided for in this Article shall apply for the products originating in South Africa listed in Annex XII after the date indicated in column 3 of this Annex.

ARTICLE 5

Cumulation with neighbouring developing countries

At the request of the ESA States and following the provisions of Article 41, materials originating in a neighbouring developing country, other than an ACP State, belonging to a coherent geographical entity, a listing of which is at Annex VIII, can be considered as materials originating in an ESA State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that:

(a) the working or processing carried out in the ESA State exceeds the operations listed in Article 8.

(b) the ESA States, the Community and the neighbouring developing countries concerned have concluded an agreement on adequate administrative co-operation procedures which will ensure correct implementation of this paragraph.

The cumulation provided for in this Article shall not be applicable to the products to be listed upon a decision of the Customs Cooperation Committee.

For the purpose of determining whether the products originate in the neighbouring developing country as defined in Annex VIII, the provisions of this Protocol shall apply.

ARTICLE 6

Wholly obtained products

1. The following shall be considered as wholly obtained in an ESA State or in the Community:

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

(b) fruit and vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) (i) products obtained by hunting or fishing conducted there;

(ii) products of aquaculture, including mariculture, where the fish are born and raised there;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of an ESA State by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

(k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

(a) which are registered in an EC Member State or in an ESA State;

(b) which sail under the flag of an EC Member State or of an ESA State;

(c) which meet one of the following conditions:

(i) they are at least 50 % owned by nationals of an EC Member State or of an ESA State;

or

(ii) they are owned by companies

- which have their head office and their main place of business in an EC Member State or in an ESA State; and

- which are at least 50% owned by an EC Member State or by an ESA State, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the Community shall recognize, upon request of an ESA State, that vessels chartered or leased by the ESA State be treated as "their vessels" to undertake fisheries activities in its exclusive economic zone provided that the charter or lease agreement, for which the Community has been offered the right of first refusal, has been accepted by the Customs Cooperation Committee as providing adequate opportunities for developing the capacity of the ESA State to fish on its own account and in particular as conferring on the ESA State the responsibility for the nautical and commercial management of the vessel at its disposal for a significant period of time.

4. The conditions of paragraph 2 can be fulfilled in different States insofar as they belong to ESA States. In this case, products shall be deemed to have the origin of the State of the nationals or by companies which the vessel or factory ship belongs in accordance with the third indent of paragraph 2. In the event of a vessel or factory ship owned by nationals or companies of States belonging to different Economic Partnership Agreements, the products shall be deemed to have the origin of the State whose nationals or companies contribute to the highest share in accordance with the provisions of paragraph 2(c).

ARTICLE 7

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the List in Annex II are fulfilled.

2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2, when the conditions set out in that Annex are fulfilled.

3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this EPA, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in either List is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:

(a) their total value does not exceed 15 per cent of the ex-works price of the product;

(b) any of the percentages given in the List for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 8.

ARTICLE 8

Insufficient working or processing

1. Without prejudice to paragraph 2, 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 7 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour 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 other material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in the Community or in the ESA States on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 9

Unit of qualification

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

Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

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

ARTICLE 10

Accessories, spare parts and tools

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 price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 11

Sets

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

ARTICLE 12

Neutral elements

In order to determine whether a product is originating, it shall not be necessary to determine 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) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 13

Principle of territoriality

1. Except as provided for in Articles 3, 4 and 5 the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the ESA States or in the Community.

2. Except as provided for in Articles 3, 4, and 5 where originating goods exported from an ESA State or from the Community to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same goods as those exported; and

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

ARTICLE 14

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between an ESA State and the Community or through the territories of the other countries referred to in Articles 3, 4 and 5 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs

authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of an ESA State or the Community.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

(a) a single transport document covering the passage from the exporting country through the country of transit; or

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

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;

and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

ARTICLE 15

Exhibitions

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 3, 4 and 5 with which cumulation is applicable and sold after the exhibition for importation in the Community or in an ESA State shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from an ESA State or from the Community to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in an ESA State or in the Community;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in an ESA State shall, on importation into the Community and products originating in the Community shall, on importation into an ESA State, benefit from the provisions of the Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

(b) in the cases specified in Article 21(1), a declaration, subsequently referred to as the 'invoice declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the ESA States and the Community.

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfillment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State or of an ESA State if the products concerned can be considered as products originating in the Community or in an ESA State or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfill the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfillment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 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 customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase:

"ISSUED RETROSPECTIVELY"

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the following word:

"DUPLICATE"

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 20

Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in an ESA State or in the Community, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the ESA States or within the Community. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

ARTICLE 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in an ESA State or in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfill the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfillment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under the trade co-operation provisions of the Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfillment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfill the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

ARTICLE 23

Validity of proof of origin

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

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 24

Transit procedure

When the products enter a State or territory referred to in Articles 3 and 4, other than the country of origin, a further period of validity of 4 months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the certificate EUR.1:

- the word “transit”,

- the name of the country of transit,

- the official stamp, a specimen of which has been made available to the European Commission, in conformity with Article 34,

- date of the endorsements.

ARTICLE 25

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

ARTICLE 26

Importation by installments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonized System are imported by installments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first installment.

ARTICLE 27

Exemptions from proof of origin

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 without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products 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 28

Information procedure for cumulation purposes

1. When Articles 3(1), 4(1) and 5 are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from an ESA State, from the Community, from another ACP State, an OCT or from another country with which cumulation is applicable shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex V A to this Protocol, given by the exporter in the State or in the Community from which the materials came.
2. When Articles 3(4) and 4(4) are applied, the evidence of the working or processing carried out in an ESA State, in the Community, in another ACP State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V B to this Protocol, given by the exporter in the State or in the Community from which the materials came.
3. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.

7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

8. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

ARTICLE 29

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfill the other requirements of this Protocol may consist inter alia of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with national law;

(c) documents proving the working or processing of materials in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5, issued or made out in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with national law;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and in accordance with this Protocol.

ARTICLE 30

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 28(7).
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
5. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

ARTICLE 31

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin 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 proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should 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 this document.

ARTICLE 32

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of an ESA State, of the Member States of the Community and of the other countries or territories referred to in Articles 3, 4 and 5 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January of the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Customs Cooperation Committee at the request of the Community or of the ESA States. When carrying out this review, the Customs

Cooperation Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 33

Administrative conditions for products to benefit from the Agreement

1. Products originating within the meaning of this Protocol in the ESA States or in the Community shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.

2. The contracting Parties shall undertake to put in place:

(a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 5;

(b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

It shall make the notifications referred to in Article 34

ARTICLE 34

Notification by customs authorities of the Parties

1. The ESA States and the Member States of the Community shall provide each other, through the Commission of the European Communities and the COMESA Secretariat respectively, with the addresses of the customs authorities responsible for issuing and verifying of movement certificates EUR.1 and invoice declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and invoice declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Commission of the European Communities and the COMESA Secretariat respectively.

2. The ESA States and the Member States of the Community shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

ARTICLE 35

Mutual assistance

1. In order to ensure the proper application of this Protocol, the Community, the ESA States and the other countries referred to in Article 3, 4 and 5 shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the invoice declarations or the supplier's declarations and the correctness of the information given in these documents.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various ESA States, in the Community and the other countries referred to in Articles 3, 4 and 5 concerned.

ARTICLE 36

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfillment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request of verification. 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.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's or manufacturer's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in an ESA State, in the Community or in one of the other countries referred to in Articles 3, 4 and 5 and fulfill the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquires or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

ARTICLE 37

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an invoice declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three years.

3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

ARTICLE 38

Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 36 and 37 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Cooperation Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

ARTICLE 39

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 40

Free zones

1. The ESA States and the Community shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when

products originating in an ESA State or in the Community are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

ARTICLE 41

Customs Cooperation Committee

1. A Customs Cooperation Committee, hereinafter referred to as "the Committee", shall be set up and charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field.

2. The Committee shall examine regularly the effect on the ESA States and in particular on the least developed ESA States of application of the rules of origin and shall recommend to the EPA Committee appropriate measures.

3. The Committee shall take decisions on cumulation under the conditions laid down in Article 5.

4. The Committee shall take decisions on derogations from this Protocol, under the conditions laid down in Article 42.

5. The Committee shall meet regularly and with an agenda agreed in advance by the ESA States and the Community.

6. The Committee shall be composed on the one hand of experts from the Member States of the Community and of Commission officials responsible for customs questions, and on the other hand of experts representing the ESA States and of officials of regional groupings of the ESA States who are responsible for customs questions. The Committee may call upon appropriate expertise where necessary. The Office of chairperson of the Committee shall be held alternately by each of the Parties.

ARTICLE 42

Derogations

1. Derogations from this Protocol may be adopted by the Customs Cooperation Committee, hereafter in this article referred to as "the Committee", where the development of existing industries or the creation of new industries in the ESA States justifies them.

The ESA State or States concerned shall, either before or when it submits the matter to the Committee, notify the Community of its request for a derogation together with the reasons for the request in accordance with paragraph 2.

The Community shall respond positively to all the ESA States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established Community industry.

2. In order to facilitate the examination by the Committee of requests for derogation, the ESA State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- nature and quantity of materials originating in the ESA States or the countries or territories referred to in Articles 3 and 4 or the materials which have been processed there,
- manufacturing processes,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the Community,
- other possible sources of supply for raw materials
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The same rules shall apply to any requests for extension.

The Committee may modify the form.

3. The examination of requests shall in particular take into account:

(a) the level of development or the geographical situation of the ESA State or States concerned;

(b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in an ESA State to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;

(c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment program would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In addition, when a request for derogation concerns a least-developed or an island ESA State, its examination shall be carried out with a favourable bias having particular regard to:

(a) the economic and social impact of the decision to be taken especially in respect of employment;

(b) the need to apply the derogation for a period taking into account the particular situation of the ESA State concerned and its difficulties.

6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which one or more ESA States have special relations, provided that satisfactory administrative co-operation can be established.

7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the ESA State concerned is at least 45% of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the Community or of one or more Member States.

8. Without prejudice and in addition to paragraphs 1 to 7, derogations concerning canned tuna and tuna loins shall be granted within an annual quota of 8.000 tonnes for canned tuna and within an annual quota of 2.000 tonnes for tuna loins.

Applications for such derogations shall be submitted by the ESA States in accordance with the abovementioned quota to the Committee, which shall grant them automatically and put them into force by means of a decision.

9. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy-five working days after the request is received by the EC Co-chairman of the Committee. If the Community does not inform an ESA State of its position on the request within this period, the request shall be deemed to have been accepted.

10.

(a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the ESA State or States concerned submit, three months before the end of each period, a proof that they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 9. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the

substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

TITLE VI

CEUTA AND MELILLA

ARTICLE 43

Special conditions

1. The term "Community" used in this Protocol does not cover Ceuta and Melilla. The term "products originating in the Community" does not cover products originating in Ceuta and Melilla.
2. The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in an ESA State when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta, Melilla or in the Community undergo working and processing in an ESA State, they shall be considered as having been wholly obtained in an ESA State.
4. Working or processing carried out in Ceuta, Melilla or in the Community shall be considered as having been carried out in an ESA State, when materials undergo further working or processing in an ESA State.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 8 of this Protocol shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

TITLE VII

FINAL PROVISIONS

ARTICLE 44

Amendments to the Protocol

The EPA Committee may decide to amend the provisions of this Protocol.

ARTICLE 45

Annexes

The Annexes to this Protocol shall form an integral part thereof.

ARTICLE 46

Implementation of the Protocol

The Community and the ESA States shall each take the steps necessary to implement this Protocol.

ANNEX I TO PROTOCOL 1

Introductory notes to the list in Annex II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 7 of the Protocol.

Note 2:

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

Note 3:

1. The provisions of Article 7 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in the ESA States.

Example:

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

If this forging has been forged in the Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, 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. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

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

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

Example:

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

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

Note 4:

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

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

Note 5:

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

The following are the basic textile materials:

- I. silk,
- II. wool,
- III. coarse animal hair,
- IV. fine animal hair,
- V. horsehair,
- VI. cotton,
- VII. paper-making materials and paper,
- VIII. flax,
- IX. true hemp,
- X. jute and other textile bast fibres,
- XI. sisal and other textile fibres of the genus Agave,
- XII. coconut, abaca, ramie and other vegetable textile fibres,
- XIII. synthetic man-made filaments,
- XIV. artificial man-made filaments,
- XV. current conducting filaments
- XVI. synthetic man-made staple fibres of polypropylene,
- XVII. synthetic man-made staple fibres of polyester,
- XVIII. synthetic man-made staple fibres of polyamide,
- XIX. synthetic man-made staple fibres of polyacrylonitrile,
- XX. synthetic man-made staple fibres of polyimide,
- XXI. synthetic man-made staple fibres of polytetrafluoroethylene,
- XXII. synthetic man-made staple fibres of polyphenylene sulphide,
- XXIII. synthetic man-made staple fibres of polyvinyl chloride,
- XXIV. other synthetic man-made staple fibres,
- XXV. artificial man-made staple fibres of viscose,
- XXVI. other artificial man-made staple fibres,
- XXVII. yarn made of polyurethane segmented with flexible segments of polyether whether

- or not gimped,
XXVIII. yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
XXIX. products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
XXX. other products of heading No 5605.

Example:

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

Example:

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

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

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

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

XXXI. For example,¹ if a rule in the list says that for a particular textile item, such as a

¹ This example is given for the purpose of explanation only. It is not legally binding

blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ¹;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;

¹ See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature

(g) polymerization;

(h) alkylation;

(i) isomerization.

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

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process (1)

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

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

(g) polymerization;

(h) alkylation;

- (i) isomerization;
 - (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

ANNEX II TO PROTOCOL N°I

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

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained		
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained		
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained		
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product		
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 the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product		
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	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	consumption		
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 crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

ex 0502		Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

0902	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 0910	Mixtures of spices	Manufacture from materials of any heading		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

<p>- Mucilages and thickeners, modified, derived from vegetable products</p>	<p>Manufacture from non-modified mucilages and thickeners</p>
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading no. 0209 or 1503:	
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506
	- Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

1502		Fats of bovine animals, sheep or goats, other than those of heading No. 1503			
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

	- Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Solid fractions, except for that of jojoba oil		
	- Other	Manufacture from other materials of heading Nos. 1507 to 1515	
		Manufacture in which all the vegetable materials used must be wholly obtained	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

1516		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1		
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702
	- Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which all the materials used must already be originating
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	- Malt extract	Manufacture from cereals of Chapter 10

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

1902	- Other	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 		
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HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs

Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained

- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs

Manufacture in which:

- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;

- all the materials of Chapters 2 and 3 used must be wholly obtained

1903

Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms

Manufacture from materials of any heading except potato starch of heading No. 1108

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives and Zea mays) used must be wholly obtained ¹ ; - in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
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¹ The exception concerning the Zea mays is applicable until 31.12.2002.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

ex 2008	<ul style="list-style-type: none"> - Nuts, not containing added sugar or spirit - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or (4)

ex Chapter 21	Miscellaneous	edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	<p>Manufacture:</p> <ul style="list-style-type: none"> - using materials not classified in headings 2207 or 2208, - in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials not classified within heading Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
2208		
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

ex 2303		Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306		Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
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) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ¹	or	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ¹	or	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹	or	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Note 7.2

¹ For the special conditions relating to "specific processes" see Introductory Note 7.2

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹	or	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ¹	or	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ¹		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or (4)

ex 2811		Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other:	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

-- human blood

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

-- animal blood prepared for therapeutic or prophylactic uses

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

-- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

-- haemoglobin, blood globulins and serum globulins

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

-- other

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):	- Obtained from amikacin of heading No 2941	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product</p>	
		- Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ¹ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ¹		Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
		Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No 1516;		

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

		- materials of heading No 3404		
		However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product.		
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading No 1108		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

ex 3801		- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)

3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p>	<p>Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product</p>
	<p>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

3824	<p>- Industrial fatty alcohols</p> <p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>- The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p>	<p>Manufacture from materials of any heading including other materials of heading No. 3823</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
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HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts

Ion exchangers

Getters for vacuum tubes

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

Alkaline iron oxide for the purification of gas

Ammoniacal gas liquors and spent oxide produced in coal gas purification

Sulphonaphthenic acids, their water insoluble salts and their esters

Fusel oil and Dippel's oil

Mixtures of salts having different anions

Copying pastes with a basis of gelatin, whether or not on a paper or textile backing

- Other

Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:	<p>- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹ 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
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¹ In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product ¹	
	- Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:				
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Other:		
	-- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹ 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

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

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

ex 3916 and ex 3917	and	Profile shapes and tubes	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
			- the value of all the materials used does not exceed 50% of the ex-works price of the product;	
			- the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product		
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ¹		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of leather	of pre-tanned	Manufacture in which all the materials used are classified within a heading other than that of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	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 No 4302

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing		
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing		
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: - Sanded or finger-jointed	Sanding or finger-jointing		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or (4)

		- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413		Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415		Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product		

(1)	(2)	(3)	or	(4)
HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		

ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911		
4910	Calendars of any kind, printed, including calendar blocks:			

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or
				(4)

- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard

Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Other	Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

5007		Woven fabrics of silk or of silk waste:	Manufacture from yarn ¹		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ¹ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

5204 to 5207	Yarn and thread of cotton	Manufacture from ¹ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ¹ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp		
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 		
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

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HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ¹ :	<ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials 		
5602	Felt, whether or not impregnated, coated, covered or laminated:				

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Needleloom felt	Manufacture from ¹ :		
		- natural fibres,		
		- chemical materials or textile pulp		
	- Other	Manufacture from ¹ :		
		- natural fibres,		
		- man-made staple fibres or		
		- chemical materials or textile pulp		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

- Other

Manufacture from¹:

- natural fibres not carded or combed or otherwise processed for spinning,
- chemical materials or textile pulp, or
- paper-making materials

5605

Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal

Manufacture from¹:

- natural fibres,
- man-made staple fibres not carded or combed or otherwise processed for spinning,
- chemical materials or textile pulp, or
- paper-making materials

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)

5606	Gimped yarn, and strip and the like of heading No 5404 or 5405 , gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
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Chapter 57	Carpets and other textile floor coverings:	- Of needleloom felt Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp However jute fabric may be used as backing	
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Of other felt	Manufacture from ¹ : - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
	- Other	Manufacture from yarn ¹ : However jute fabric may be used as backing		
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product		
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or
				(4)

5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5906	Rubberized textile fabrics, other than those of heading No 5902:	Manufacture from yarn		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

5907		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
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HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

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:	Manufacture from tubular knitted gas mantle fabric		
	- Incandescent gas mantles, impregnated			
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5909 to 5911	Textile articles of a kind suitable for industrial use:			
	- Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310		
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from yarn ¹ :		
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ¹ :		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or (4)

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	Manufacture from fabric	
		- Other	Manufacture from yarn ¹ :	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	- Embroidered	Manufacture from yarn ^{1,2}		Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ¹

² See Introductory Note 6

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture from yarn ^{1,2}		Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:			
	- Embroidered	Manufacture from yarn ¹		Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ¹

¹ See Introductory Note 6.

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

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

- Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ¹	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ¹
- Interlinings for collars and cuffs, cut out	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Of felt, of nonwovens	Manufacture from ² :		
		- natural fibres, or		
		- chemical materials or textile pulp		
	- Other:			
	-- Embroidered	Manufacture from yarn ^{1,3}	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	-- Other	Manufacture from yarn ^{1,3}		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ¹ :		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric		

² See Introductory Note 6.

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

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25% of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹		
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for :	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No. 7001	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:	- glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ¹	Manufacture from non-coated glass plate substrate of heading No 7006	
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¹ SEMII-Semiconductor Equipment and Materials Institute Incorporated

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- other	Manufacture from materials of heading No 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	or	Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: <ul style="list-style-type: none"> - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool 		
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones		
7106, 7108 and 7110	Precious metals:			

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

- Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110
		or
		Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals		
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

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 headings No 7206 or 7207		
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207		
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

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 No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which:	
		<ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product
7601	Unwrought aluminium	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50% of the ex-works price of the product <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)		(2)	(3) or (4)

7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; - the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 77	Reserved for possible future use in HS	
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

7801	Unwrought lead:			
	- Refined lead		Manufacture from "bullion" or "work" lead	
	- Other		Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap		Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:		Manufacture in which:	
			- all the materials used are classified within a heading other than that of the product;	
			- the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or
				(4)

- Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ¹	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the final product

¹ This rule shall apply until 31 December 2005.

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

8402		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

8411	Turbo-jets, turbo propellers and other gas turbines	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8412	Other engines and motors	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
ex 8413	Rotary positive displacement pumps	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 8414	Industrial fans, blowers and the like	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 8419	Machines for wood, paper pulp and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
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HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	<p>- Road rollers</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
	- Other	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</p>	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

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

ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

8452	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; - the thread tension, crochet and zigzag mechanisms used are already originating <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8456 to 8466	<p>Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
8482	Ball or roller bearings	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
		- all the materials used are classified within a heading other than that of the product;		
		- the value of all the materials used does not exceed 40% of the ex-works price of the product		
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	<p>Manufacture in which</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:			
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

- Other

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;

- where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)

8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	<p>Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:</p> <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 4% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8542	Electronic circuits and microassemblies	integrated and	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 4% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

8547	<p>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>		
8548	<p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
		- all the materials used are classified within a heading other than that of the product;		
		- the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:				
	- With reciprocating internal combustion piston engine of a cylinder capacity:				
	-- Not exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product		
	-- Exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	or	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:			
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HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

		- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
		- Other	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
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HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

- Other

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;

- where the value of all the non-originating materials used does not exceed the value of the originating materials used

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or	(4)

9113	Watch straps, watch bands and watch bracelets, and parts thereof.			
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)		(2)	(3)	or	(4)

ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m2 or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> - its value does not exceed 25% of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS No.	heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)		(2)	(3)	or (4)

9406		Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)

ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, nibs or nib-points classified within the same heading may be used</p>
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product		
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ANNEX II(a) TO PROTOCOL 1

**Derogations from the list of working or processing
required to be carried out on non-originating materials
in order that the product manufactured can obtain originating status,
accordingly to Article 7(2)**

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.

2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

"Derogation – Annex II(a) of Protocol ... - Materials of HS heading No ... originating from ... used."

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 17 of the Protocol, or shall be added to the invoice declaration referred to in Article 21 of the Protocol.

3. The ESA States and the Member States of the Community shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce, - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture in which all the materials of Chapter 4 used 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
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained
1101	Wheat or meslin flour	Manufacture from materials of any heading except that of the product
Chapter 12	Oil seed, oleaginous fruits; miscellaneous grain, seed, fruit; industrial or medical plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; - other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions:	

	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any subheading except that of the product
	- other than olive oils under headings 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 1516	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: - fats and oils and their fractions of hydrogenated castor oil, so called "opal wax"	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40% by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5% by weight calculated on a totally defatted basis, not elsewhere specified or included . - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture from materials of any heading, except that of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spagehetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; coucous, whether or not prepared ----- - containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs ----- - containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the products of Chapter 11 used are originating Manufacture in which: - all the products of Chapter 11 used are originating, - all the materials of Chapters 2 and 3 used are wholly obtained

1903	<p>Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:</p> <p>- with a content of materials of heading 1108.13 (potato starch) not more than 20% by weight</p>	<p>Manufacture from materials of any heading, except that of the product</p>
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:</p> <p>- with a content of materials of Chapter 17 not more than 20% by weight</p>	<p>Manufacture:</p> <p>- from materials of any heading, except those of heading 1806,</p> <p>- in which all the products of Chapter 11 used are originating</p>
1905	<p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p>	<p>Manufacture in which all the products of Chapter 11 used are originating</p>
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants:</p> <p>- from materials other than those of subheading 0711.51</p> <p>- from materials other than of headings 2002, 2003, 2008 and 2009</p> <p>- with a content of materials of Chapter 17 not more than 20% by weight</p>	<p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
ex Chapter 21	<p>Miscellaneous edible preparations:</p> <p>- with a content of materials of Chapters 4 and 17 not more than 20% by weight</p>	<p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
ex Chapter 23	<p>Residues and waste from the food industries; prepared animal fodder:</p> <p>- with a content of maize or materials of Chapters 2, 4 and 17 not more than 20% on weight</p>	<p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>

ANNEX III TO PROTOCOL 1

Form for movement certificate

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

8. Item number; Marks and numbers; Number and kind of package (1); Description of goods	9. Gross mass (kg) or other measure (litres,m ³ ,etc.)	10.Invoices <i>(Optional)</i>

<p>11. CUSTOMS ENDORSEMENT</p> <p>Declaration certified</p> <p>Export document ⁽²⁾</p> <p>Form No.....</p> <p>Customs office.....</p> <p>Issuing country or territory</p> <p>.....</p> <p>Date.....</p> <p>.....</p> <p style="text-align: center;"><i>(Signature)</i></p>	<p>Stamp</p>	<p>12. DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date</p> <p style="text-align: center;"><i>(Signature)</i></p>
--	--------------	---

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

(2) Complete only where the regulations of the exporting country or territory require

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p>..... Stamp</p> <p>.....</p> <p>..... <i>(Signature)</i></p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/></p> <p>was issued by the customs office indicated and that the information contained therein is accurate.</p> <p>does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p>..... Stamp</p> <p>.....</p> <p>..... <i>(Signature)</i></p> <p>.....</p> <p>..... <i>(Signature)</i></p> <p>.....</p> <p>(*) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

8. Item number; Marks and numbers; Number and kind of packages (°); Description of goods	9. Gross mass (kg) or other measure (litres,m ³ ,etc.)	10.Invoices <i>(Optional)</i>

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

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

SUBMIT the following supporting documents ⁽¹⁾:

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

⁽¹⁾ For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

ANNEX IV TO PROTOCOL 1

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.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход ⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n°⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

Danish version

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ 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 43 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

Eksporthøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...⁽²⁾.

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 ...⁽²⁾ preferential origin.

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⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...⁽²⁾.

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hliġf fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung⁽²⁾.

(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)

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V A TO PROTOCOL 1

Supplier declaration for products having preferential origin status

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾
were produced in⁽²⁾ and satisfy the rules of origin governing preferential trade
between the ESA States and the European Community.

I undertake to make available to the customs authorities, if required, evidence in support of this
declaration.

.....⁽³⁾⁽⁴⁾
.....⁽⁵⁾

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a
supplier's declaration. The footnotes do not have to be reproduced.

⁽¹⁾ - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this
marking entered on the declaration as follows:"..... listed on this invoice and marked
.....were produced"

- If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the
document concerned shall be mentioned instead of the word "invoice"

⁽²⁾ The Community, Member State, ESA State, OCT or other ACP State. Where an ESA State, OCT or another ACP
State is given, a reference must also be made to the Community customs office holding any EUR.1 (s) concerned,
giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

⁽³⁾ Place and date

(⁴) Name and function in company

(⁵) Signature

ANNEX V B TO PROTOCOL 1

Supplier declaration for products not having preferential origin status

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾ were produced in⁽²⁾ and incorporate the following components or materials which do not have an ESA State, other ACP State, OCT or Community origin for preferential trade:

.....⁽³⁾⁽⁴⁾⁽⁵⁾
.....
.....
.....
.....
.....⁽⁶⁾

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....⁽⁷⁾⁽⁸⁾
.....⁽⁹⁾

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

⁽¹⁾ - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:"..... listed on this invoice and markedwere produced"

- If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice"

⁽²⁾ The Community, Member State, ESA State, OCT or another ACP State.

- (³) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- (⁴) Customs values to be given only if required
- (⁵) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".
- (⁶) "and have undergone the following processing in [the Community] [Member State] [ESA State] [OCT] [other ACP State], to be added with a description of the processing carried out if this information is required.
- (⁷) Place and date
- (⁸) Name and function in company
- (⁹) Signature

ANNEX VI TO PROTOCOL 1

Information Certificate

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier(,)	<p style="text-align: center;">INFORMATION CERTIFICATE</p> <p style="text-align: center;">to facilitate the issue of a</p> <p style="text-align: center;">MOVEMENT CERTIFICATE</p> <p style="text-align: center;">for preferential trade between the</p> <div style="border: 1px solid black; padding: 10px; text-align: center; margin: 10px auto; width: 80%;"> <p style="margin: 0;">EUROPEAN</p> <p style="margin: 0;">COMMUNITY</p> </div>				
2. Consignee (1)					
3. Processor (1)	4. State in which the working or processing has been carried out				
6. Customs office of importation (1)	5. For official use				
7. Import document (2) Form No Series..... Date <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>					
GOODS SENT TO THE MEMBER STATES OF DESTINATION					
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity (1)			
		11. Value (4)			

IMPORTED GOODS USED		
<p>12. Harmonised Commodity Description and Coding System</p> <p>heading/subheading number (HS code)</p>	<p>13. Country of origin</p>	<p>14. Quantity ⁽³⁾</p> <p>15. Value ⁽²⁾⁽⁵⁾</p>
<p>16. Nature of the working or processing carried out</p>		
<p>17. Remarks</p>		
<p>18. CUSTOMS ENDORSEMENT</p> <p>Declaration certified:</p> <p>Document</p> <p>Form No.....</p> <p>Customs office</p> <p>Date: <input type="text"/> <input type="text"/> <input type="text"/></p> <div style="text-align: center; margin-top: 20px;"> <div style="border: 1px solid black; padding: 5px; display: inline-block;">Official Stamp</div> </div> <p>.....</p> <p style="text-align: center;">(Signature)</p>	<p>19. DECLARATION BY THE SUPPLIER</p> <p>I, the undersigned, declare that the information on this certificate is accurate.</p> <div style="text-align: center; margin-top: 20px;"> <p>-----</p> <div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <div style="text-align: center;"> <div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block;"></div> (Place) </div> <div style="text-align: center;"> <div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block;"></div> (Date) </div> </div> </div> <p>.....</p> <p style="text-align: center;">(Signature)</p>	

(1)(2)(3)(4)(5) See footnotes on verso

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p>
<p>-----</p> <p style="text-align: center;">(Place and date)</p>	<p>-----</p> <p style="text-align: center;">(Place and date)</p>
<div data-bbox="150 1137 264 1252" style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>Official stamp</p> </div>	<div data-bbox="794 1137 909 1252" style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>Official stamp</p> </div>
<p>-----</p> <p style="text-align: center;">(Official's signature)</p>	<p>-----</p> <p style="text-align: center;">(Official's signature)</p> <p>(*) Delete where not applicable</p>

CROSS REFERENCES

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m³ or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VII TO PROTOCOL 1
Form for application for a derogation

1. Commercial description of the finished product 1.1 Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the Community (weight, No of pieces, meters or
3. Commercial description of third country materials <i>Customs classification (H.S. code)</i>	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in States or territories referred to in Articles 2 and 4	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 2 and 4 to be used
11. Value of materials of States or territories referred to in Articles 3 and 4	12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials
13. Duration requested for derogation from..... to.....	
14. Detailed description of working and processing	15. Capital structure of the firm(s) concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working or processing in the ESA State(s): 18.1. Labour:	20. Possible developments to overcome the need for a derogation
19. Other possible sources of supply for materials	21. Observations

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3,4,5,7: "third country" means any country which is not to in Articles 3 and 4.

Box 12: If third country materials have been worked or in the States or territories referred to in Articles 3 and 4 without obtaining origin, before being further processed in the ESA State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3 and 4.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

ANNEX VIII to Protocol 1

Neighbouring developing countries

For the application of Article 5 of Protocol 1, the following definition shall apply:

the expression "neighbouring developing country belonging to a coherent geographical entity" shall refer to the following list of countries:

Africa: Algeria, Egypt, Libya, Morocco, Tunisia;

Asia: Maldives

Overseas countries and territories

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Community listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

XXXII. Greenland.

2. Overseas territories of the French Republic:

XXXIII. New Caledonia and Dependencies,

XXXIV. French Polynesia,

XXXV. French Southern and Antarctic Territories,

XXXVI. Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

XXXVII. Mayotte,

XXXVIII. Saint Pierre and Miquelon.

4. Overseas countries of the Kingdom of the Netherlands:

XXXIX. Aruba,

XL. Netherlands Antilles:

= Bonaire,

= Curaçao,

= Saba,

= Sint Eustatius,

= Saint Martin (Sint Maarten).

5. British overseas countries and territories:

- XLI. Anguilla,
- XLII. Cayman Islands,
- XLIII. Falkland Islands,
- XLIV. South Georgia and South Sandwich Islands,
- XLV. Montserrat,
- XLVI. Pitcairn,
- XLVII. Saint Helena, Ascension Island, Tristan da Cunha
- XLVIII. British Antarctic Territory,
- XLIX. British Indian Ocean Territory,
- L. Turks and Caicos Islands,
- LI. British Virgin Islands.

ANNEX X to Protocol 1

Products for which the cumulation provisions referred to in Articles 3 and 4 apply after 1 October 2015 and to which the provisions of Article 4 shall not be applicable

CN-Code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa: - other: -- other: --- other: ---- other: ----- other:
1806 10 30	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: - - containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: - - containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose

1806 20 95	<p>Chocolate and other food preparations containing cocoa:</p> <ul style="list-style-type: none"> - other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -- other: --- other
1901 90 99	<p>Malt extract, food preparations of flour, groats, meal, starch or malt extract, nit containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - other: -- other: --- other
2101 12 98	<p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</p> <ul style="list-style-type: none"> - extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: --- other
2101 20 98	<p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</p> <ul style="list-style-type: none"> - extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: -- preparations:

	<p>--- other</p>
2106 90 59	<p>Food preparations not elsewhere specified or included:</p> <p>- other:</p> <p>-- flavoured or coloured sugar syrups:</p> <p>--- other:</p> <p>---- other</p>
2106 90 98	<p>Food preparations not elsewhere specified or included:</p> <p>- other:</p> <p>-- other:</p> <p>--- other</p>
3302 10 29	<p>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:</p> <p>- of a kind used in the food or drink industries:</p> <p>-- of the type used in the drink industries:</p> <p>--- preparations containing all flavouring agents characterizing a beverage:</p> <p>---- other:</p> <p>----- other</p>

ANNEX XI to Protocol 1

Products originating in South Africa excluded from cumulation provided for in Article 4

1	2
CN CODE	DESCRIPTION
PROCESSED AGRICULTURAL PRODUCTS	
04031051	
04031053	
04031059	
04031091	
04031093	
04031099	
04039071	
04039073	
04039079	
04039091	
04039093	
04039099	
04052010	
04052030	
07104000	
07119030	
13022010	
13022090	
17025000	
17029010	

18061030	
18061090	
19019099	
20019030	
20049010	
20058000	
20089985	
21011298	
21012098	
21069098	
22071000	
22072000	
22089091	
22089099	
24021000	
24022010	
24022090	
24029000	
1	2
CN CODE	DESCRIPTION
24031010	
24031090	
24039100	
24039910	
24039990	
29054300	
29054411	
29054419	

29054491	
29054499	
33019021	
33019090	
33021010	
33021021	
33021029	
35011050	
35011090	
35019090	
35051010	
35051090	
35052010	
35052030	
35052050	
35052090	
38091010	
38091030	
38091050	
38091090	
38246011	
38246019	
38246091	
38246099	
BASIC AGRICULTURAL PRODUCTS	
01029005	
01029021	

01029029	
01029041	
01029049	
01029051	
01029059	
01029061	
01029069	
01029071	
1	2
CN CODE	DESCRIPTION
01029079	
02011000	
02012020	
02012030	
02012050	
02012090	
02013000	
02021000	
02022010	
02022030	
02022050	
02022090	
02023010	
02023050	
02023090	
02061095	
02062991	
02102010	

02102090	
02109951	
02109990	
04021011	
04021019	
04021091	
04021099	
04022111	
04022117	
04022119	
04022191	
04022199	
04022911	
04022915	
04022919	
04022991	
04022999	
04039011	
04039013	
04039019	
04039031	
04039033	
04039039	
04041002	
04041004	
04041006	
04041012	
1	2
CN CODE	DESCRIPTION

04041014	
04041016	
04041026	
04041028	
04041032	
04041034	
04041036	
04041038	
04049021	
04049023	
04049029	
04049081	
04049083	
04049089	
04051011	
04051019	
04051030	
04051050	
04051090	
04052090	
04059010	
04059090	
04062010	
04064010	
04064050	
04069001	
04069013	
04069015	

04069017	
04069018	
04069019	
04069023	
04069025	
04069027	
04069029	
04069032	
04069035	
04069037	
04069039	
04069061	
04069063	
04069073	
04069075	
04069076	
04069079	
1	2
CN CODE	DESCRIPTION
04069081	
04069082	
04069084	
04069085	
06031100	
06031200	
06031400	
06039000	
07099060	

08030019	
08051020	
08054000	
08055010	
08081010	
08081080	
08082010	
08082050	
10051090	
10059000	
10061021	
10061023	
10061025	
10061027	
10061092	
10061094	
10061096	
10061098	
10062011	
10062013	
10062015	
10062017	
10062092	
10062094	
10062096	
10062098	
10063021	
10063023	
10063025	

10063027	
10063042	
10063044	
10063046	
10063048	
10063061	
10063063	
1	2
CN CODE	DESCRIPTION
10063065	
10063067	
10063092	
10063094	
10063096	
10063098	
10064000	
10070010	
10070090	
11022010	
11022090	
11029050	
11031310	
11031390	
11031950	
11032040	
11032050	
11041950	
11041991	

11042310	
11042330	
11042390	
11042399	
11043090	
11081100	
11081200	
11081300	
11081400	
11081910	
11081990	
11082000	
11090000	
16025010	
16029061	
17011190	
17011290	
17019100	
17019910	
17019990	
17022010	
17022090	
17023010	
17023051	
17023059	
17023091	
1	2
CN CODE	DESCRIPTION

17023099	
17024010	
17024090	
17026010	
17026080	
17026095	
17029030	
17029050	
17029060	
17029071	
17029075	
17029079	
17029080	
17029099	
20021010	
20021090	
20029011	
20029019	
20029031	
20029039	
20029091	
20029099	
20056000	
20071010	
20079110	
20079130	
20079910	
20079920	
20079931	

20079933	
20079935	
20079939	
20079955	
20079957	
20083055	
20083071	
20083075	
20084051	
20084059	
20084071	
20084079	
20084090	
20085061	
20085069	
20085071	
1	2
CN CODE	DESCRIPTION
20085079	
20085092	
20085094	
20085099	
20087061	
20087069	
20087071	
20087079	
20087092	
20087098	

20089251	
20089259	
20089272	
20089274	
20089276	
20089278	
20089292	
20089293	
20089294	
20089296	
20089297	
20089298	
20091199	
20094110	
20094191	
20094930	
20094993	
20096110	
20096190	
20096911	
20096919	
20096951	
20096959	
20096971	
20096979	
20096990	
20097110	
20097191	
20097199	

20097911	
20097919	
20097930	
20097991	
20097993	
20097999	
1	2
CN CODE	DESCRIPTION
20098071	
20099049	
20099071	
21069030	
21069055	
21069059	
22041011	
22041091	
22042111	
22042112	
22042113	
22042117	
22042118	
22042119	
22042122	
22042124	
22042126	
22042127	
22042128	
22042132	

22042134	
22042136	
22042137	
22042138	
22042142	
22042143	
22042144	
22042146	
22042147	
22042148	
22042162	
22042166	
22042167	
22042168	
22042169	
22042171	
22042174	
22042176	
22042177	
22042178	
22042179	
22042180	
22042184	
22042187	
22042188	
1	2
CN CODE	DESCRIPTION
22042189	

22042191	
22042192	
22042194	
22042195	
22042196	
22042911	
22042912	
22042913	
22042917	
22042918	
22042942	
22042943	
22042944	
22042946	
22042947	
22042948	
22042962	
22042964	
22042965	
22042971	
22042972	
22042982	
22042983	
22042984	
22042987	
22042988	
22042989	
22042991	
22042992	

22042994	
22042995	
22042996	
22089091	
22089099	
23021010	
23021090	
23031011	

ANNEX XII to Protocol 1

Products originating in South Africa for which the cumulation provisions of Article 4 apply after the date indicated in column 3

1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
FISHERY PRODUCTS		
0302 69 66		31 December 2016
0302 69 67		31 December 2016
0302 69 68		31 December 2016
0302 69 69		31 December 2016
0302 69 81		31 December 2016
0303 78 12		31 December 2016
0303 78 13		31 December 2016
0303 78 19		31 December 2016
0303 78 90		31 December 2016
0304 19 19		31 December 2016
0304 29 19		31 December 2016
0304 29 99		31 December 2016
0307 59 10		31 December 2016
1604 13 19		31 December 2016
1604 14 11		31 December 2016
1604 14 16		31 December 2016
1604 14 18		31 December 2016
1604 16 00		31 December 2016

1604 20 40		31 December 2016
1604 20 50		31 December 2016
1604 20 70		31 December 2016
INDUSTRIAL PRODUCTS		
76011000		31 December 2010
76012010		31 December 2009
76012091		31 December 2009
76012099		31 December 2009
BASIC AGRICULTURAL PRODUCTS		
01011090		31 December 2009
01019030		31 December 2009
01039110		31 December 2009
01039211		31 December 2009
01039219		31 December 2009
1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
01041030		31 December 2009
01041080		31 December 2009
01042090		31 December 2009
01051111		31 December 2009
01051119		31 December 2009
01051191		31 December 2009
01051199		31 December 2009
01051200		31 December 2009

01051920		31 December 2009
01051990		31 December 2009
01059400		31 December 2009
01059910		31 December 2009
01059920		31 December 2009
01059930		31 December 2009
01059950		31 December 2009
02031110		31 December 2009
02031211		31 December 2009
02031219		31 December 2009
02031911		31 December 2009
02031913		31 December 2009
02031915		31 December 2009
02031955		31 December 2009
02031959		31 December 2009
02032110		31 December 2009
02032211		31 December 2009
02032219		31 December 2009
02032911		31 December 2009
02032913		31 December 2009
02032915		31 December 2009
02032955		31 December 2009
02032959		31 December 2009
02041000		31 December 2009
02042100		31 December 2009
02042210		31 December 2009
02042230		31 December 2009
02042250		31 December 2009
02042290		31 December 2009

02042300		31 December 2009
02043000		31 December 2009
02044100		31 December 2009
02044210		31 December 2009
02044230		31 December 2009
02044250		31 December 2009
1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
02044290		31 December 2009
02044310		31 December 2009
02044390		31 December 2009
02045011		31 December 2009
02045013		31 December 2009
02045015		31 December 2009
02045019		31 December 2009
02045031		31 December 2009
02045039		31 December 2009
02045051		31 December 2009
02045053		31 December 2009
02045055		31 December 2009
02045059		31 December 2009
02045071		31 December 2009
02045079		31 December 2009
02071110		31 December 2009
02071130		31 December 2009
02071190		31 December 2009

02071210		31 December 2009
02071290		31 December 2009
02071310		31 December 2009
02071320		31 December 2009
02071330		31 December 2009
02071340		31 December 2009
02071350		31 December 2009
02071360		31 December 2009
02071370		31 December 2009
02071399		31 December 2009
02071410		31 December 2009
02071420		31 December 2009
02071430		31 December 2009
02071440		31 December 2009
02071450		31 December 2009
02071460		31 December 2009
02071470		31 December 2009
02071499		31 December 2009
02072410		31 December 2009
02072490		31 December 2009
02072510		31 December 2009
02072590		31 December 2009
02072610		31 December 2009
02072620		31 December 2009
02072630		31 December 2009
1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES

02072640		31 December 2009
02072650		31 December 2009
02072660		31 December 2009
02072670		31 December 2009
02072680		31 December 2009
02072699		31 December 2009
02072710		31 December 2009
02072720		31 December 2009
02072730		31 December 2009
02072740		31 December 2009
02072750		31 December 2009
02072760		31 December 2009
02072770		31 December 2009
02072780		31 December 2009
02072799		31 December 2009
02073211		31 December 2009
02073215		31 December 2009
02073219		31 December 2009
02073251		31 December 2009
02073259		31 December 2009
02073290		31 December 2009
02073311		31 December 2009
02073319		31 December 2009
02073351		31 December 2009
02073359		31 December 2009
02073390		31 December 2009
02073511		31 December 2009
02073515		31 December 2009

02073521		31 December 2009
02073523		31 December 2009
02073525		31 December 2009
02073531		31 December 2009
02073541		31 December 2009
02073551		31 December 2009
02073553		31 December 2009
02073561		31 December 2009
02073563		31 December 2009
02073571		31 December 2009
02073579		31 December 2009
02073599		31 December 2009
02073611		31 December 2009
02073615		31 December 2009
02073621		31 December 2009
1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
02073623		31 December 2009
02073625		31 December 2009
02073631		31 December 2009
02073641		31 December 2009
02073651		31 December 2009
02073653		31 December 2009
02073661		31 December 2009
02073663		31 December 2009
02073671		31 December 2009

02073679		31 December 2009
02073690		31 December 2009
02090011		31 December 2009
02090019		31 December 2009
02090030		31 December 2009
02090090		31 December 2009
02101111		31 December 2009
02101119		31 December 2009
02101131		31 December 2009
02101139		31 December 2009
02101190		31 December 2009
02101211		31 December 2009
02101219		31 December 2009
02101290		31 December 2009
02101910		31 December 2009
02101920		31 December 2009
02101930		31 December 2009
02101940		31 December 2009
02101950		31 December 2009
02101960		31 December 2009
02101970		31 December 2009
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02109100		31 December 2009
02109200		31 December 2009
02109300		31 December 2009
02109921		31 December 2009
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02109931		31 December 2009
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04011010		31 December 2009
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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
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04013011		31 December 2009
04013019		31 December 2009
04013031		31 December 2009
04013039		31 December 2009
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04029911		31 December 2009
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04041072		31 December 2009
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04041074		31 December 2009
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04041084		31 December 2009
04061020		31 December 2009
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04062090		31 December 2009
04063010		31 December 2009
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04081180		31 December 2009
04081981		31 December 2009
04081989		31 December 2009
04089180		31 December 2009

04089980		31 December 2009
04090000		31 December 2009
06031300		31 December 2009
06031910		31 December 2009
06031990		31 December 2009
07019050		31 December 2009
07020000		31 December 2009
07031011		31 December 2009
07031019		31 December 2009
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07039000		31 December 2009
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07052100		31 December 2009
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07061000		31 December 2009
07069010		31 December 2009
07069030		31 December 2009
07069090		31 December 2009
07070005		31 December 2009

07070090		31 December 2009
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07082000		31 December 2009
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07092000		31 December 2009
07093000		31 December 2009
07094000		31 December 2009
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07099080		31 December 2009
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07101000		31 December 2009
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07102200		31 December 2009
07102900		31 December 2009
07103000		31 December 2009
07108010		31 December 2009
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07108061		31 December 2009
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07108070		31 December 2009
07108080		31 December 2009
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07119050		31 December 2009
07119070		31 December 2009
07119080		31 December 2009
07119090		31 December 2009
07122000		31 December 2009
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07123200		31 December 2009
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07123900		31 December 2009
07129019		31 December 2009
07129030		31 December 2009
07129050		31 December 2009
07129090		31 December 2009
07141010		31 December 2009
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07141099		31 December 2009
07142090		31 December 2009
07149011		31 December 2009
07149019		31 December 2009
08021190		31 December 2009
08024000		31 December 2009
08030011		31 December 2009
08030090		31 December 2009
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08042090		31 December 2009
08043000		31 December 2009
08051080		31 December 2009
08052010		31 December 2009
08052030		31 December 2009
08052050		31 December 2009
08052070		31 December 2009
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08093090		31 December 2009
08094005		31 December 2009
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08104090		31 December 2009
08105000		31 December 2009
08106000		31 December 2009
08109050		31 December 2009
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08119011		31 December 2009
08119019		31 December 2009
08119039		31 December 2009
08119075		31 December 2009
08119080		31 December 2009
08119095		31 December 2009
08121000		31 December 2009
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08129020		31 December 2009
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08132000		31 December 2009
08134010		31 December 2009
08135019		31 December 2009
08135091		31 December 2009
08135099		31 December 2009
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10089090		31 December 2009
11010011		31 December 2009
11010015		31 December 2009
11010090		31 December 2009

11021000		31 December 2009
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11029030		31 December 2009
11029090		31 December 2009
11031110		31 December 2009
11031190		31 December 2009
11031910		31 December 2009
11031930		31 December 2009
11031940		31 December 2009
11031990		31 December 2009
11032010		31 December 2009
11032020		31 December 2009
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11032060		31 December 2009
11032090		31 December 2009
11041210		31 December 2009
11041290		31 December 2009
11041910		31 December 2009
11041930		31 December 2009
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11042250		31 December 2009
11042290		31 December 2009
11042298		31 December 2009
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11042905		31 December 2009
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11042909		31 December 2009
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11071011		31 December 2009
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11071099		31 December 2009

11072000		31 December 2009
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12129180		31 December 2009
15010019		31 December 2009
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15121990		31 December 2009
15122190		31 December 2009
15122990		31 December 2009
15141190		31 December 2009
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15149190		31 December 2009
15149990		31 December 2009
15220031		31 December 2009
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16010091		31 December 2009

16010099		31 December 2009
16021000		31 December 2009
16022011		31 December 2009
16022019		31 December 2009
16022090		31 December 2009
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16023130		31 December 2009
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16024990		31 December 2009
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16025039		31 December 2009
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16029069		31 December 2009
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16029074		31 December 2009
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16029078		31 December 2009
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20049098		31 December 2009
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20055900		31 December 2009
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20060038		31 December 2009
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20081999		31 December 2009
20082011		31 December 2009
20082031		31 December 2009
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20082059		31 December 2009
20082071		31 December 2009
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20085011		31 December 2009
20085019		31 December 2009
20085031		31 December 2009
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20085051		31 December 2009
20085059		31 December 2009

20086011		31 December 2009
20086019		31 December 2009
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20086050		31 December 2009
20086060		31 December 2009
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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
20089216		31 December 2009
20089218		31 December 2009
20089921		31 December 2009

20089923		31 December 2009
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20089928		31 December 2009
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20089934		31 December 2009
20089936		31 December 2009
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20089943		31 December 2009
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20091991		31 December 2009
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20093111		31 December 2009
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20094999		31 December 2009
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20098019		31 December 2009
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20099098		31 December 2009

21069051		31 December 2009
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22042958		31 December 2009
22042975		31 December 2009
22042998		31 December 2009
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24011041		31 December 2009
24011049		31 December 2009
24011060		31 December 2009
24012010		31 December 2009

24012020		31 December 2009
24012041		31 December 2009
24012060		31 December 2009
24012070		31 December 2009

PROTOCOL II

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

Article 1

Definitions

For the purposes of this Protocol:

(a) 'Goods' means all goods falling within the scope of the Harmonized System, irrespective of the scope of the Economic Partnership Agreement concluded between the European Union States and the Signatory ESA States;

(b) 'Customs legislation' means any legal or regulatory provisions applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;

(c) 'Applicant Authority' means a competent administrative authority which has been designated by the Parties for this purpose and which makes a request for assistance on the basis of this Protocol;

(d) 'Requested Authority' means a competent administrative authority which has been designated by the Parties for this purpose and which receives a request for assistance on the basis of this Protocol;

(e) 'Personal data' means all information relating to an identified or identifiable individual;

(f) 'Operation in breach of customs legislation' means any violation or attempted violation of customs legislation.

Article 2

Scope

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

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information has the prior authorisation of that authority.

3. Assistance in recovery proceedings regarding duties, taxes or fines is not covered by this Protocol.

Article 3

Assistance on Request

1. At the request of the Applicant Authority, the Requested Authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the Applicant Authority, the Requested Authority shall inform it:

(a) whether goods exported from the territory of the Party have been lawfully imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;

(b) whether goods imported into the territory of the Party have been lawfully exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the Applicant Authority, the Requested Authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

(a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

(b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;

(c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and

(d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

Article 4

Spontaneous assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the

correct application of customs legislation, particularly by providing information obtained pertaining to:

(a) operations which are or appear to be in breach of customs legislation and which may be of interest to the other Party,

(b) new means or methods employed in carrying out operations in breach of customs legislation,

(c) goods known to be subject to operations in breach of customs legislation,

(d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation, and

(e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

Article 5

Delivery and notification

1. At the request of the Applicant Authority, the Requested Authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

(a) to deliver any documents emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority, and, where appropriate;

(b) to notify any decisions emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority.

2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the Requested Authority or in a language acceptable to that authority.

Article 6

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately. Requests may also be communicated in electronic form.

2. Requests pursuant to paragraph 1 shall include the following information:

(a) the name of the Applicant Authority;

- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the Requested Authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

Article 7

Execution of requests

1. In order to comply with a request for assistance, the Requested Authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the Requested Authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.

3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter:

(a), be present to obtain in the offices of the Requested Authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the Applicant Authority needs for the purposes of this Protocol.

(b) be present at enquiries carried out in the latter's territory.

Article 8

Form in which information is to be communicated

1. The Requested Authority shall communicate results of enquiries to the Applicant Authority in writing together with relevant documents, certified copies or other items.
2. If requested, the information provided for in paragraph 1 may be in electronic form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

Article 9

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party concerned is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of a Signatory ESA State or that of a Member State of the European Community which has been requested to provide assistance under this Protocol; or
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
 - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the Requested Authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the Requested Authority shall consult with the Applicant Authority to determine if assistance can be given subject to such terms or conditions as the Requested Authority may require.
3. Where the Applicant Authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the Requested Authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the Requested Authority and the reasons must be communicated to the Applicant Authority without delay.

Article 10

Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules

applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to the European Community authorities.

2. Personal data may be exchanged only where the Party which may receive them agrees to ensure an adequate level of protection of such data them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them. To that end, Parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the European Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

Article 11

Experts and witnesses

An official of a Requested Authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

Article 12

Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

Article 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the Signatory ESA States and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

Article 14

Amendments

The Parties may recommend to the competent bodies amendments which they consider should be made to this Protocol.

Article 15

Final Provisions

1. This Protocol shall complement and not impede application of any agreements on mutual administrative assistance which have been concluded or may be concluded between the Parties nor shall it preclude more extensive mutual assistance granted under such agreements.
2. The provisions of this Protocol shall not affect the obligations of the Parties under any other international Agreement or Convention.
3. The provisions of this Protocol shall not affect the European Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of the European Community of any information obtained under this Protocol which could be of interest to the European Community.
4. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between individual Member States of the European Community and any Signatory ESA State in so far as the provisions of the latter are incompatible with those of this Protocol.
5. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the EPA Committee.

