

Generalized System of Preferences

HANDBOOK ON THE SCHEME OF THE EUROPEAN COMMUNITY

(INT/97/A06)

UNCTAD Technical Cooperation Project on Market Access,
Trade Laws and Preferences



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Preface

This handbook is published under the auspices of the UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences (INT/97/A06). It is a part of a series of publications aimed at helping exporters, producers and government officials to utilize the trade opportunities available under the various GSP schemes. The publication of this handbook has been made possible thanks to a contribution from the EC Commission. The series comprises the following publications:

Publications in the Generalized System of Preferences series

- Handbook on the Scheme of Australia (UNCTAD/ITCD/TSB/Misc.56)
- Handbook on the Scheme of the Bulgaria (UNCTAD/ITCD/TSB/Misc.67)
- Handbook on the Scheme of Canada (UNCTAD/ITCD/TSB/Misc.66)
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- Handbook on the Scheme of the USA (UNCTAD/ITCD/TSB/Misc.58)
- List of GSP Beneficiaries (UNCTAD/ITCD/TSB/Misc.62)
- Rules of Origin in International Trade (UNCTAD/ITCD/TSB/Misc. forthcoming)
- Compendium on Rules of Origin - Part I (ITD/GSP/31)
- Digest of GSP Beneficiaries (UNCTAD/ITCD/TSB/Misc.62)
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- Trade Laws of the United States (TAP/277)
- Trade Laws of Japan (TAP/299)
- Quantifying the Benefits Obtained by Developing Countries from the Generalized System of Preferences (UNCTAD/ITCD/TSB/Misc.52)
- Handbook on special provisions for LDCs (UNCTAD/ITCD/TSB/Misc.73)

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Introduction

The first European Community Generalized System of Preferences scheme spanned an initial phase of 10 years (1971-1981) and was subsequently renewed for a second decade (1981-1991). During this period, the EC GSP was reviewed each civil year. The regulations for the EC GSP scheme were promulgated annually, usually in December, and applied for the next calendar year. The yearly reviews involved changes in product coverage, quotas, ceilings and their administration, beneficiaries and depth of tariff cuts for agricultural products. In 1991, at the end of the second decade, the scheme was due for major revision. However, pending the outcome of the Uruguay Round, the 1991 scheme was extended with various amendments until 1994, when the Community made another 10-year offer. On 1 January 1995 the Community adopted the first EC scheme of generalized preferences for the 1995-2004 period. The basic legislative acts were Council Regulation 3281/94,¹ concerning industrial products, and Council Regulation 1256/96,² concerning agricultural products. For the period from 1 July 1999 to 31 December 2001, the EC revised its GSP scheme on the basis of Council Regulation 2820/98.³ However, until the end of 2001, the basic structure of the offer for the 1995-2004 decade was not substantially modified.

It revolved around three key features, namely tariff modulation, country-sector graduation and special incentive arrangements.

“Tariff modulation” represented a radical departure from schemes adopted until 1994 whereby quantitative limitation of GSP imports applied. These limitations, essentially individual “fixed duty-free amounts” and ceilings (concerning sensitive industrial products) and “fixed reduced duty”⁴ amounts (concerning agricultural products) were then replaced by reduced rates of duty classified according to four categories of product sensitivity. The following GSP reductions on the most-favoured-nation (MFN) rate were then applied: for very sensitive products, 15 per cent preferential margin; for sensitive products, 30 per cent preferential margin; for semi-sensitive products, 65 per cent preferential margin; for non-sensitive products, duty-free entry was granted, i.e. 100 per cent preferential margin.

The second element was the introduction, in 1995, of an open policy of graduation, containing criteria for country-sector graduation. Regulation 3281/94 provided for a country graduation mechanism, which entered into force on 1 January 1998 and continued to apply under the 1999-2001 scheme.

Finally, a special incentive arrangement (to become operational on 1 January 1998) was also introduced. These special incentives were to be applied on the basis of an additional margin of preference granted to beneficiary countries complying with certain requirements related to labour standards and environmental norms.

¹ Council Regulation No. 3281/94 of 19 December 1994 applying a four-year scheme of generalized tariff preferences (1995-1998) in respect of certain industrial products originating in developing countries, OJ L 348, 31.12.1994, p. 1.

² Council Regulation No. 1256/96 of 20 June 1996 applying multi annual schemes of generalized tariff preferences from 1 July 1996 to 30 June 1999 in respect of certain agricultural products originating in developing countries, OJ L 160, 29.6.1996, p. 1.

³ Council Regulation (EC) No 2820/98 of 21 December 1998, applying a multi annual scheme of generalized tariff preferences for the period 1 July 1999 to 31 December 2001 (OJ L 357, 30.12.1998, p. 1).

⁴ For the definition of fixed duty-free amounts and individual duty-free tariff ceilings, see UNCTAD document UNCTAD/ITD/GSP/9, July 1994.

The successive amendments to the EC schemes in favour of LDCs beneficiary countries and the new GSP regulation for the period 2002-2004⁵ have caused a substantial modification of the above-mentioned elements.

As of 5 March 2001, the “Everything But Arms” (EBA)⁶ amendment entered into force, granting unrestricted duty-free access to all products originating in least developed beneficiary countries, excluding arms. Only for three very sensitive products, namely bananas, rice and sugar, will the liberalization be carried out over specific transitional periods.

In January 2002, a new GSP regulation entered into force for the period 2002-2004. This regulation, which fully incorporates the EBA amendment, is specifically designed to simplify the structure of the GSP regime.

Finally, no changes have been made in the field of rules of origin. Thus, for the purpose of the EC GSP scheme, the requirements for origin determination applicable to all products and sources continue to be those laid down in Commission Regulation (EEC) No 2454/93 of 2 July 1993, which specifies provisions for the implementation of Council Regulation No 2913/92 establishing the European Community Custom Code (ECCC), as last modified by Commission Regulation No 1602/2000⁷ (see annex II of this handbook).

⁵ Council Regulation (EC) No 2501/2001 of 10 December 2001 applying a scheme of generalized tariff preferences for the period from 1 January 2002 to 31 December 2004, OJ L346, p. 1.

⁶ Council Regulation (EC) No 416/2001, of 1 March 2001, extending duty-free access without quantitative restriction to products originating in least developed countries, OJ L60, p. 43.

⁷ Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Checklist: how to benefit from the EC GSP scheme

Step 1: Check the product coverage

- Establish the tariff classification of the product according to the Combined Nomenclature;
- Ascertain that the product is covered by the EC GSP scheme;
- Check the country-sector graduation, since certain sectors of certain countries are excluded from the EC GSP scheme (see annex I of Regulation 2501/2001 as contained in annex I of this handbook).

Step 2: Identify the correct GSP rate

- Check annex IV of Regulation 2501/2001 (contained in annex I of this handbook) to ascertain the product sensitivity category in which the product is listed (sensitive or non-sensitive), observing the precise tariff classification and product description;
- Identify the conventional MFN rate which applies to the product in the EC Customs Code (TARIC);⁸
- Check the composition of the duty, i.e. whether it is made of *ad valorem* or of a specific duty or a combination of the two, as the GSP tariff reduction has to be calculated on one of these duty components only and not together;
- Apply the reduction granted to the product category in which the HS product is listed, taking into account that for a limited number of products (HS Chapters 50 to 63 and HS Heading 2207) a lower preferential margin applies.

Step 3: Investigate the possibility of obtaining additional preferences

- Special treatment is granted to the least developed countries under the “Everything But Arms” amendment, and to the Andean Group and the Central American Common Market under the special arrangement supporting measures to combat drugs;
- Special incentive arrangements may be granted for beneficiaries that respect international standards and meet environmental concerns (note that these incentives are not automatic).

Step 4: Check the origin criteria

- Ensure that the product complies with the origin criteria set by the EC.

⁸ Taric is the integrated tariff of the European Community, published annually. It is based on the Combined Nomenclature (CN) which has some 10,000 headings (coded with eight digits) and constitutes the basic nomenclature for the Common Customs Tariff as well as for trade statistics. Taric contains around 18,000 further subdivisions (coded with two extra digits or with an additional code) necessitated by tariff quotas, tariff preferences, the GSP, agricultural components, anti-dumping and countervailing duties, etc. For Taric consultations see website http://europa.eu.int/comm/taxation_customs/dds/cgi-bin/tarchap?Lang=EN.

Step 5: Check the consignment conditions

- Ensure that the modalities governing the transport of goods from the preference-receiving country to the EC market fulfil the provisions laid down in the EC Regulations.

Step 6: Prepare documentary evidence

- Fill in the certificate of origin Form A or the invoice declaration correctly; they are the official documents on which the EC customs authorities rely to grant GSP benefits to products.

Part 1

EXPLANATORY NOTES TO THE EC GSP SCHEME

A. Beneficiaries

The granting of the EC generalized tariff preferences for the period from 1 January 2002 to 31 December 2004 is restricted to the countries and territories listed in annex I to Council Regulation 2501/2001 (hereinafter the Regulation), which is reproduced in annex I to this handbook.

B. Product coverage

The Regulation contains rules for both industrial and agricultural products.

A great number of agricultural products falling within HS Chapters 1-25, and almost all processed and semi-processed industrial products, as well as ferro-alloys, falling within HS Chapters 25-97, excluding Chapter 93, are covered by the EC scheme. The list of products covered and treatment applied is contained in annex IV to the Regulation (attached).

C. Depth of tariff cuts

The current scheme largely simplifies the previous system, since besides maintaining duty-free access for all non-sensitive products (as before),⁹ it replaces the three categories of very sensitive, sensitive and semi-sensitive products by just one single category of sensitive products.

To the products belonging to this category, the new GSP rate is calculated by applying:

- A flat rate reduction of 3.5 percentage points to the MFN duty, in the case of *ad valorem* duties; or
- a 30 per cent reduction to the MFN duty in the sole presence of specific duties.

Limited exceptions apply for:

- Textiles and clothing (products of HS Chapters 50-63), whose MFN duties shall be reduced by 20 per cent;
- Ethyl alcohol (HS heading 2207), whose MFN duties shall be reduced by 15 per cent.

Save as otherwise provided in the annexes to the Regulation, with respect to products falling within Chapters 1 to 24 (agricultural products), wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty.

Where the customs duties specify a maximum duty, that maximum duty shall not be reduced. Conversely, if the customs duties specify a minimum duty, that minimum duty shall not apply. Finally, where they comprise more than one specific duty, the preferential reduction applies to all of these.

⁹ For non-sensitive products, duties shall be entirely suspended except for the agricultural components (article 7 of the Regulation).

D. Maintenance of previous preferential margins

Given the fact that the current formulae to calculate preferential margins might have resulted, for a certain number of products, in a less favourable treatment vis-à-vis the previously utilized formulae,¹⁰ the Regulation provides (article 7, paragraph 3) that previous preferential rates shall continue to apply as long as they provide for a preferential duty higher than 3.5 percentage points.

In other words, the preferential rate applicable is the best rate available between the two regulations.

Table 1
Summary of the tariff cuts provided

PREVIOUS REGULATION		CURRENT REGULATION	
Lists of products	Tariff treatment	Lists of products	Tariff treatment
1. Very sensitive products	15% preferential margin	1. Sensitive products	Flat rate reduction of 3.5 percentage points the MFN duty, in the case of on <i>ad valorem</i> duties only
2. Sensitive products	30% preferential margin		30% reduction for the MFN duty in the sole presence of specific duties
3. Semi-sensitive products	65% preferential margin		20% reduction for textiles and clothing 15% reduction for ethyl alcohol
4. Non-sensitive products	100% preferential margin (i.e. duty-free entry)	2. Non-sensitive products	Duty-free entry

When checking for possible preferences, it is important for the GSP user to determine correctly the customs classification for his/her products according to the CN. Once this has been done, the user should check whether the CN subheading in which the product is classified is contained in the list in annex I, and then calculate the applicable tariff reduction accordingly.¹¹

¹⁰ Article 2 of Council Regulation No 2820/98.

¹¹ Under article 13 of the Regulation, the final rate of preferential duty calculated in accordance with the modulation system shall be rounded down to the first decimal place. Furthermore, when the result of calculating the rate of preferential duty is one of the following, the preferential rate shall be considered a full exemption: 1 per cent or less in the case of *ad valorem* duties, or 2 EUR or less per individual euro amount in the case of specific duties.

EXAMPLES OF GSP TARIFF CALCULATION¹²

In the case of “Other fish meat: of hake of genus *Merluccius*”, which is on the list of sensitive products, the calculation is as follows:

Table 2
Example of GSP tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	TARIFF REDUCTION	2002 GSP RATE
0304 90 47	Other fish meat, frozen: of hake of the genus <i>Merluccius</i>	7.5%	3.5 percentage points	4.0%

In the case of “Sweet potatoes: Other ”, which is also on the list of sensitive products and whose duty is only specific, the calculation of the GSP rate is as follows:

Table 3
Example of GSP tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	TARIFF REDUCTION	2002 GSP RATE
0714209000	Sweet potatoes: Other	6.4 EUR / 100 kg	30%	4.4 EUR/100 kg

In the case of “Couscous: other”, which is also on the list of sensitive products, and whose duty is a composed one, the GSP rate is calculated as follows:

Table 4
Example of GSP Tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	TARIFF REDUCTION	2002 GSP RATE
1902409000	Couscous: other	6.4% + 9.7 EUR/100 kg	3.5 Percentage points (<i>ad valorem</i> part only)	2.9% + 9.7 EUR/100 kg

In the case of “Other beans”, which is on the list of sensitive products, and incorporates a minimum duty, the calculation is as follows:

¹² For TARIC consultations see website http://europa.eu.int/comm/taxation_customs/dds/cgi-bin/tarchap?Lang=EN.

Table 5
Example of GSP tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	TARIFF REDUCTION	2002 GSP RATE
0708200090	Other beans (fresh or chilled)	10.4% MIN 1.6 EUR/100 kg	3.5 Percentage points	6.9% (MIN does not apply)

In the case of “Tobacco, not stemmed/stripped (Flue-cured Virginia type)”, which is on the list of sensitive products, and incorporates a maximum and a minimum duty, the calculation is as follows:

Table 6
Example of GSP tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	TARIFF REDUCTION	2002 GSP RATE
2401101000	Tobacco, not stemmed/stripped (Flue-cured Virginia type)	18.4% MIN 22 EUR/100 kg MAX 24 EUR/100 kg	3.5 percentage points	14.9% MAX 24 EUR/100 kg (MAX applies; MIN does not apply)

In the case of "Men's or boys' shirts, knitted or crocheted: of cotton”, as is the case for every other products falling under Chapters 50 to 63 of the CN, the GSP tariff cut is 20 per cent of the MFN rate.

Table 7
Example of GSP tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	TARIFF REDUCTION	2002 GSP RATE
6105100000	Men's or boys' shirts, knitted or crocheted: of cotton	12%	20% Reduction	9.6%

In the case of “Ethyl alcohol and other spirits, denatured, of any strength: other”, which falls under heading 2207 of the CN, the GSP tariff cut is equal to 15 per cent of the MFN rate.

Table 8
Example of GSP tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	TARIFF REDUCTION	2002 GSP RATE
2207200090	Ethyl alcohol and other spirits, denatured, of any strength: other	10.2 EUR / hl	15% Reduction	8.6 EUR / hl

Finally, as long as the old formulae provide for higher preferential tariff cuts, the applicable GSP rate remains the previous one. For example, in the case of “Tobacco, not stemmed/stripped (Flue-cured Virginia type)”, which is on the list of sensitive products and incorporates a maximum and a minimum duty, the calculation is as follows:

Table 9
Example of GSP tariff calculation

CN CODE	PRODUCT DESCRIPTION	2002 MFN RATE	CURRENT TARIFF REDUCTION	PREVIOUS TARIFF REDUCTION	APPLICABLE 2002 GSP RATE
2402100000	Cigars, cheroots and cigarillos, containing tobacco	26%	3.5 percentage points = GSP rate of 22.5%	65% Tariff reduction = GSP rate of 9.1%	9.1%

E. Country-sector graduation and country graduation

Country-sector and/or country graduation means that in respect of some industrial and agricultural products of certain countries, or in respect of a specific country, the GSP treatment can be withdrawn.

Countries and/or sectors will only be withdrawn from preferences after meeting the parameters for three consecutive years, thus providing beneficiary countries with some "early warning" mechanisms before any graduation action is actually undertaken by the EU.

For the first time, the Regulation contemplates also the possibility of the "reversibility" of the graduation system in the sense that GSP preferences can be reintroduced for a graduated country-sector and/or country. For this to happen, the same parameters that led to the graduation action for a certain country-sector and/or a country shall not be met for a similar period of time (i.e. three years).¹³

The first decision regarding the new procedure for graduation adopted by the Regulation will enter into force on 1 January 2003 (see Article 3 (6) and 12(6) of the Regulation), which means that for 2002 the list of country-sectors graduated and the number of countries excluded from the list of GSP beneficiaries remains that of 2001.

¹³ See article 12 of the Regulation.

1. *Country-sector graduation*

The application of the country-sector graduation is based on certain criteria¹⁴ against which determining graduation elaborated by the EC is laid down in article 12 and annex II of the Regulation.¹⁵

These criteria combine on the one hand:

- A **development index** of the beneficiary country, calculated on the basis of a country's per capita income and the level of its exports, as compared with those of the Community. According to the Regulation (article 12), the necessary level towards sector graduation is an index higher than -2 ;

and on the other hand, either one of the followings:

- A **level of imports** from that country of all products of the sector concerned exceeding 25 per cent of imports of the same products from all beneficiary countries (lion's share clause); or
- A **sector specialization index** exceeding the threshold corresponding to that country's development index (as defined in annex II of the Regulation). The specialization index is based on the ratio of a beneficiary country's share of total European Community imports in a given sector to its share of total European Community imports in all sectors. The larger the sectoral proportion compared with the general proportion, the greater the specialization.

The combination of two variables, the development index plus one of the other two criteria (the lion's share or the specialization index), is intended to avoid the crude effect of export specialization, according to which a low-income country may be graduated from a sector in which it is particularly specialized.

A *de minimis* clause is provided for in the same article 12 (paragraph 1 (b)), of the Regulation. According to this clause, the graduation mechanism does not apply to countries whose exports to the Community of products covered by the scheme in a given sector did not exceed 2 per cent of beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme.

An excerpt from annex I of the Regulation, which contains the list of country/sectors to be graduated, is given below.

¹⁴ These criteria were originally based on Regulation 3281/94.

¹⁵ See annex I of this Handbook.

Table 10
Example of sector graduation

CN CODE	DESCRIPTION OF GOODS	COUNTRIES CONCERNED
Chapters 25-27	Mineral products	Saudi Arabia Russian Federation Libyan Arab Jamahiriya
Chapters 28-30 and Chapters 32-38	Chemicals excluding fertilizers	China

The excerpt shows that mineral products falling in Chapters 25-27 and originating in Saudi Arabia, the Russian Federation and the Libyan Arab Jamahiriya are excluded from GSP treatment. The same applies to products originating in China and classified in Chapters 28-30 and 32-38 (see annex I of the Regulation, Column D, as reported in annex I of this Handbook, for the full list of the graduated country sectors).

2. *Country graduation mechanism*

Article 3, paragraph 1 of the Regulation, provides that the most advanced beneficiary countries shall be removed from the list of beneficiary countries and territories in annex I of this Regulation if, for three consecutive years, they meet both of the following criteria:

- The country is classified by the World Bank as a high-income country (i.e. a per capita gross national product exceeding US\$ 9.266 for 1999, according to the most recent World Bank figures¹⁶);
- A development index, calculated in accordance with the formula and figures given in annex II, greater than -1.

These criteria apply cumulatively. As an example, the EC Council decided to withdraw the most advanced of the GSP beneficiaries, namely Hong Kong (China), Singapore and the Republic of Korea, from the list of preference-receiving countries) as of May 1998 (article 3 of Regulation 2623/97, OJ L 354, 30.12.1997, p. 9).

3. *Common provisions for country-sector and country graduation*

The provisions for graduation, for both country-sector and country, will be regularly monitored by the Commission and applied once a year, starting in January, on the basis of the most recent information available on 1 September of each year.¹⁷ The Commission's screening, which will also take place in September every year, will be made public so as to provide beneficiary countries with some early warning.

In the example given above, the Libyan Arab Jamahiriya and China were (and still are for the reason given above) excluded from GSP treatment for the products mentioned because of the application of the lion's share clause: the exports to the Community of products covered by the scheme in this sector (mineral) exceeded 25 per cent of all GSP beneficiary countries' exports to the EC.

However, while in the previous Regulation the lion's share clause applied irrespective of the

¹⁶ Year 2001.

¹⁷ Before the end of each year, the Commission will decide the graduation in accordance with the procedure referred to in Article 5 and 7 of Decision 1999/468/EC. The period laid down in Article 5(6) of the mentioned Decision is set at three months.

development index, under the current Regulation (and in line with the other criteria), it is now the combination of the lion' share clause with the development index, that together determine graduation.

Finally, and as aforementioned, where the criteria for either country-sector or country graduation have not been met for three consecutive years, the country-sector graduated or the country which had been removed from GSP preferences shall again be included in annex I.

F. Special arrangements for the least developed countries: the “Everything But Arms” Initiative

Under the special treatment granted to least developed beneficiaries, the Regulation fully incorporates the “Everything But Arms” (EBA) initiative (Regulation 416/2001¹⁸ amending Regulation 2802/98), which entered into force on 5 March 2001.

Before the EBA, and in accordance to article 6 of the previous GSP scheme Regulation (2802/98), the least developed countries (LDCs) were granted duty-free access on a list of selected products, whereas for other products the Common Customs Tariff continued to be reduced in accordance with the modulation mechanism.¹⁹

The 2001 EBA, as currently incorporated in the Regulation (Section 3), extends duty-quota-free access to all products originating in LDCs, except for arms and ammunition falling within HS Chapter 93.²⁰ The EBA coverage now includes all agricultural products, adding such sensitive products as beef and other meat; dairy products; fruit and vegetables; processed fruit and vegetables; maize and other cereals; starch; oils; processed sugar products; cocoa products; pasta; and alcoholic beverages. On most of these products, the pre-EBA GSP used to provide a percentage reduction of MFN rates, which would apply only to the *ad valorem* duties, thus leaving the *specific* duties still entirely applicable. This is no longer the case. The relevant provision, as contained in Article 9, paragraph 1, of the Regulation, states that Customs Tariffs on all products of Chapters 1 to 97 (except those of 93) are now entirely suspended. Thus, *specific* and other duties, for example the rather complicated “entry price system” used to regulate access to the EC market of certain fruit and vegetables, such as cucumbers and courgettes, are not longer applicable to LDCs' exports.

¹⁸ Council Regulation (EC) No 416/2001 of 28 February 2001 amending Regulation (EC) No 2820/98 of 21 December 1998 applying a multi annual scheme of generalized tariff preferences for the period 1 July 1999 to 31 December 2001 so as to extend duty-free access without any quantitative restrictions to products originating in the least developed countries (OJ L 60, 1.3.2001, p. 43).

¹⁹ Although Council Regulation 602/98,¹⁹ extending product coverage for LDCs under the GSP, aimed at granting least developed countries not party to the Lomé IV Convention preferences “equivalent” to those enjoyed by signatories, market access conditions for ACP LDCs were, most of the time, still more favourable than the ones for non-ACP LDCs under the GSP. In fact, several sensitive agricultural concessions granted under Lomé/Cotonou special protocols and quotas would only apply to a few ACPs, and not to non-ACP LDCs.

²⁰ It should be noted that products of Chapter 93 are excluded from the EC GSP product coverage for all beneficiaries. See annex IV of the Regulation reporting the list of products covered by the scheme.

Under the EBA, only three most sensitive agricultural products are not subject to immediate liberalization:

- **Fresh bananas (CN code 0803 0019)** The EBA provides for full liberalization between 1 January 2002 and 1 January 2006 by reducing the full EC tariff by 20 per cent every year.²¹
- **Rice (HS 1006)** Customs duties on rice will be phased out between 1 September 2006 and 1 September 2009 by gradually reducing the full EU tariff to zero. During the interim period, in order to provide effective market access, LDC rice will be allowed to enter the EC market duty-free within the limits of a tariff quota. The initial quantities of this quota are based on best LDC export levels to the EU in the past years, plus 15 per cent. The quota will grow by 15 per cent every year from 2,517 tons (husked-rice equivalent) in 2001/2002 to 6,696 tons in 2008/2009 (the marketing year starts in September and finishes in August of the following year).
- **Sugar (HS 1701)** Full liberalization will be phased in between 1 July 2006 and 1 July 2009 by gradually reducing the full EU tariff to zero. In the meantime, as for rice, LDC raw sugar can come in duty-free within the limits of a tariff quota, which will grow by 15 per cent every year: from 74,185 tons (white-sugar equivalent) in 2001/2002 to 197,355 tons in 2008/2009 (July to June marketing year). Imports of sugar under the ACP-EC Sugar Protocol will be excluded from the above calculations so as to uphold the viability of this protocol.

Table 11
Tariff quotas for rice and raw sugar from LDCs

Time period	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Products	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"	"EU import 000 tons"
Rice (1)	2517	2895	3329	3829	4403	5063	5823	6696
Sugar (2)	74185	85313	98110	112827	129751	149213	171595	197335

(1) Marketing years: September 2001 to September 2009.

(2) Marketing years: July 2001 to July 2009.

The Commission, in cooperation with Member States, will monitor the imports of rice, bananas and sugar from LDCs.

Taking into account the fact that under the Cotonou Agreement products covered by the Common Agriculture Policy (CAP) still face customs duties, the EBA has made the EC GSP for LDCs a more favourable scheme in terms of tariff treatment and product coverage than the preferential trade arrangement available under the Cotonou Agreement.

The EBA does not include any amendment to existing EC preferential rules of origin applicable to GSP imports,²² as contained in Regulation 1602/2000.²³

²¹ For year 2002 the applicable GSP-LDC rate is 544 EUR/1000kg (i.e. 80 per cent of the MFN duty of 680 EUR/1,000 kg).

²² The Commission stressed that there was no need to tighten origin requirements and that the establishment of rules of origin specifically for LDCs would be inconsistent with EC efforts to harmonize and simplify the various sets of rules of origin in force under the different trade arrangements entered into by the Community.

²³ OJ L 188, 26.07.2000. See Annex II of this Handbook.

An important implication for least developed countries deriving from the future implementation of the EBA initiative is linked to the different cumulation systems available under the GSP and under the Cotonou Agreement. On the one hand, if an ACP LDC desires to take advantage of the EBA duty-quota-free treatment, it will have to do so as a GSP beneficiary and thus it will lose the opportunity of fully cumulating with its ACP partners – an opportunity that is only available to a party to the Cotonou Agreement. On the other hand, if an ACP LDC wants to take advantage of the more favourable Cotonou cumulation system, it will have to face the Cotonou customs duties and quantitative limitations where applicable.

Similarly, LDCs will have to bear in mind that since the EBA initiative is an integral part of the EC GSP scheme, such duty-quota-free treatment will be subject to all the disciplines and various limitations of the scheme, such as the unilateral and unbound character of the GSP, the possibility of temporary withdrawal of the preferences (reinforced by the EBA proposal itself) and its rules of origin.

Table 12
Summary of "the Everything but Arms" (EBA) initiative

	PRE- EBA	EBA
PRODUCT COVERAGE	<ul style="list-style-type: none"> • All GSP covered products • Additional list of products for LDCs only • Certain sensitive agricultural products excluded 	All products but arms (HS Ch. 93)
DEPTH OF TARIFF CUT	<ul style="list-style-type: none"> • Duty-free for all GSP covered products • For the additional list of products, different tariff cuts available according to the import sensitivity of products (four products categories) • No preferences on the specific component of MFN duties, on entry price, on the agricultural component and on other duties 	<ul style="list-style-type: none"> • Duty-free for all products • All duties entirely • Delayed (phased-in period) liberalization for bananas, sugar and rice
RULES OF ORIGIN	Regulation 1602/2000	Regulation 1602/2000 but ACP LDCs moving into EBA may lose ACP cumulation

G. Special arrangements supporting measures to combat drugs

Under article 10 of the Regulation, for the countries listed in column I of annex I (Andean Group: Bolivia, Colombia, Ecuador, Peru and Venezuela; and Central American Common Market: Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama), which are undertaking effective programmes to combat drug production and trafficking, the *ad valorem* Common Customs Tariffs for products listed in column D of annex IV are entirely suspended. The suspension also includes specific duties (article 10, paragraph 2).

However, when the duty is composed of an *ad valorem* and a specific component, the suspension of the duty is only applicable to the first component.

Limited exceptions to this preferential treatment relate to CN code 0306 13 (shrimps and prawns) for which the relevant rate should be reduced to a rate of 3.6%, and CN code 1704 10 91 and 1704 10 99 (chewing gum: gum in strips, and other chewing gum respectively) whereby the specific duty shall be limited to 16 per cent of the customs value.

The effects of this special arrangement will be monitored and evaluated for each beneficiary country in accordance with the procedures laid down in article 25, paragraphs 1 and 2, of the Regulation.

It is worth noting that, under the previous regulation, the Generalized Preferences Committee would only examine, on the basis of an annual report from the Commission, the effects of the special arrangements with regard to the progress made by the beneficiary countries concerned in the fight against drugs. Wherever the process was considered to be insufficient, the Commission examined any measures worth undertaking, including the possibility of suspending, after consultations with the country concerned, the special support arrangements in whole or in part.²⁴

In the current Regulation, in addition to these effects, the Commission will now also assess the beneficiary countries' social development and environment policy.²⁵ The evaluation of the results achieved will not affect the continuation of this special arrangement until the end of 2004. However, the findings of the evaluation will be taken into account when establishing guidelines for the GSP scheme after 2004.

H. Special incentive arrangements

Title III of the Regulation (articles 14 to 24) provides for special incentive arrangements concerning labour rights and environmental protection. These arrangements were introduced in 1998, but they have now been largely reviewed in order to provide them with more favourable preferential tariffs cuts, thus rendering the new special incentive arrangements more attractive to beneficiary countries than they were before. The relevant terms and conditions of these arrangements are laid down in article 8 of the Regulation.

The special incentives operate on the basis of an additional preferential margin (in addition to that provided to all beneficiaries under article 7), which is granted to selected beneficiary countries complying with certain requirements related to labour standards and the environment. This special treatment is available to beneficiary countries even in those sectors affected by graduation.²⁶ In this case, however, the applicable GSP rates are those available to "normal" GSP beneficiaries (i.e. the general tariff cuts available under article 7 only).²⁷

The special incentives arrangements are not automatic and need to be requested by the beneficiary country complying with certain requirements.

More specifically, the incentives for labour rights, which apply to all products listed in annex IV, can be granted only to countries which request them in writing and provide proof that they have adopted and applied in their national legislation the substance of the standards elaborated by the International Labour Organization (ILO) Conventions Nos 29 and 105 on forced labour,

²⁴ Article 31 paragraph 3 of EC Regulation No 2820/98 of 21 December 1998, O.J. L. 357.

²⁵ The Commission will assess respect for and promotion of the standards laid down in the ILO Conventions referred to the ILO Declaration on Fundamentals Principles and Rights at work and the sustainable management of the tropical forests (Article 25, paragraph 2, of the Regulation).

²⁶ However, the special incentive arrangements are not applicable to sectors, which according to column C of annex I, are not included in the general arrangements for the country of origin concerned.

²⁷ In the previous regulation the application of the additional reduction as provided for by the special arrangements was not available for those sectors subject to the ancillary or lion's share graduation clause (i.e. the 25 per cent share of total imports of a certain sector), as these sectors were excluded for reasons of competitive capacity irrespective of the level of development of the country concerned (article 10, paragraph 4, of EC Regulation No 2820/98). The current graduation mechanism, however, has linked the development index to all clauses (including the lion's share one) towards determining graduation. Therefore the special arrangements can now apply to all graduated sectors irrespective of the clause utilized for their graduation. The tariff treatment provided is, however, the normal GSP rate.

Nos 87 and 98 concerning the application of the principles of the right to organize and bargain collectively, Nos 100 and 111 on non-discrimination in respect to employment and occupation, and Nos 138 and 182 concerning the minimum age for admission to employment (child labour).²⁸

The incentives for environmental protection apply only to the products originating in the tropical forest listed in annex IV (column G), and may be granted to GSP beneficiary countries that request them and provide proof that they apply legislation incorporating the substance of the standards of the International acknowledged standards and guidelines concerning sustainable management of tropical forests (article 21, paragraph 2, of the Regulation).

Requests for application of the incentive arrangements are subject to a detailed procedure, which is analysed below.

1. The depth of tariffs cuts provided by these special arrangements

The current Regulation largely simplifies the way additional tariffs reduction is determined for products originating in beneficiary countries complying with the above-mentioned social and environmental standards (as set out in annex I, column E and G respectively) as the same calculus is now applicable to both agriculture and industrial products. According to article 8, paragraphs 2 to 4, of the Regulation, the further preferential duty reductions, are as follows:

- (a) An extra 5 percentage points reduction of the *ad valorem* duty on products to which a 3.5 percentage point reduction is already granted by this Regulation (i.e. total reduction of 8.5 percentage points: 3.5 + 5);
- (b) A similar amount of reduction of the specific duty to double the tariff reductions provided to products whose duties included a specific component (i.e. total reduction 60% = 30% + 30%), to products falling under Chapters 50 to 63 (i.e. total reduction of 40% = 20% + 20%) and to those under CN code 2207 (i.e. total 30% = 15% + 15%);
- (c) An additional amount of tariff reduction to provide a total tariff cut of 8.5 percentage points for those products to which the application of the previous regulation (EC No 2820/98) provides for higher than 3.5 preferential tariff cuts (as given by current Regulation). In addition, where the preferential rates calculated according to the previous Regulation result in a preferential tariffs cut of more than 8.5 percentage points, these rates shall continue to apply as long as they are higher than 8.5 percentage points;
- (d) A further reduction in accordance with (a), (b) and (c) above for those products meeting both the social and environmental standards. This means that the duty reductions provided under the special incentive arrangements to protect labour rights and those to protect the environment can be accumulated and added to each other. For example, for products referred to in (a), the overall duty reduction would be 13.5 percentage points (3.5 + 5 + 5 = 13.5).

²⁸ Some of these ILO Conventions, in particular Nos 29, 105, 100, 111 and 182, did not appear in the previous Regulation (EC Regulation No 2820/98).

2. *Procedure for granting the special incentive arrangements concerning labour rights*

Under article 15, in order to take advantage of the special arrangements for their originating products, as specified in article 8, beneficiary countries' authorities have to apply to the EC Commission in writing, giving details of:

- Their national legislation incorporating the substance of the standards laid down in ILO Conventions Nos 29, 87, 98, 100, 105, 111, 138 and 182; the full text of such legislation must be attached, together with an official translation into one of the official languages of the Community;
- The measures taken to implement and monitor these provisions effectively, any sectoral restrictions on their application, any breaches observed and a breakdown of such breaches by production sector;
- A commitment by the Government of the country in question to take full responsibility for monitoring the application of the special arrangements and the relevant administrative cooperation procedures.

Requests for application are subject to a publication procedure enabling interested parties (any natural or legal person) to make their views known (article 16, paragraph 1).

The Commission will examine the requests submitted by the beneficiary countries and, depending on their content, may (article 16):

- Put any further questions which it considers relevant;
- Seek whatever information it considers necessary;
- Check this information, where appropriate, with any of the interested parties that may have taken part in the procedure;
- Carry out checks in requesting beneficiary countries to verify all or part of the information gathered.

The authorities of beneficiary countries involved in the procedure are invited to cooperate in these investigations.

The Commission is required to complete this examination within a period of one year starting from the date of receipt of the request. The deadline may be extended if necessary.

The Commission will then decide, in accordance with the procedure of article 38 of the Regulation, to:

- Grant the special incentive arrangements to products originating in the requesting country, either in all sectors or only in those where the relevant legislation has been applied; or
- Not to grant the special incentive arrangements to that country or to that sector, if it considers that the requesting country's legislation does not satisfy the required conditions. If the Commission decides not to grant the special incentives arrangements to a country or to exclude some sectors, the notification must explain the reasons for its decision, if so requested by the applicant country.

Applicant countries are notified by the Commission of the decisions taken and of the date on which they entry into force.

The Republic of Moldova is the first, and to date²⁹ the only beneficiary country, that has been granted the benefit of the special incentive arrangements concerning labour rights referred to in Article 14 of the Regulation.³⁰

3. Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning labour rights

Products entitled to the special incentive arrangements are admitted under the arrangements contained in article 8 from the date of entry into force of the Commission's decision and on presentation of a statement by the beneficiary's competent authorities, duly identified during appraisal of the request, certifying that the products in question and their components have been manufactured in that country, or in a country entitled to regional cumulation (see article 72 of the European Community Customs Code, and Part 2 of this handbook on the EC GSP rules of origin).

The statement must take the following form, as appropriate: "ILO Conventions No 29, No 87, No 98, No 100, No 105, No 111, No 138, No 182 - Title III, Section I of Council Regulation (EC) No 2501/2001", and must be entered in box 4 of the certificate of origin Form A or on the invoice declaration (see Part 2, section D on documentary evidence, of this handbook). The statement must be validated by a stamp of the competent beneficiary country authorities (article 19, paragraph 1). In the case of the products referred to in article 12 (i.e. graduated), the documentary evidence is only valid in respect of the "general" tariff preferences as referred to in article 7 (article 8, paragraph 6).

For further provisions on the monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning labour rights, see article 20 of the Regulation (annex I of this handbook).

4. Procedure for granting the special incentive arrangements concerning environmental protection

The same duty reductions specified in article 8 above apply to the products originating in tropical forest listed in column (E), annex IV of the Regulation, on condition that the authorities of the beneficiary countries concerned have applied to the Commission in writing, giving details of (article 22, paragraph 2):

- Their national legislation incorporating the substance of the standards of the Internationally acknowledged standards and guidelines concerning sustainable management of tropical forests;
- Any forest management certification system, where such a system is used by the country;
- The measures taken to implement that legislation; and
- A commitment by the country to maintain the relevant legislation.

The full text of such legislation must be attached, together with an authentic translation into one of the Community languages. Requests for application are subject to a publication procedure enabling interested parties (any natural or legal person) to make their views known (article 16, paragraph 2).

²⁹ June 2002.

³⁰ See Commission Regulation (EC) No 1649/2000 of 25 July 2000 (L189, 27.07.2000, p. 13).

The Commission examines the requests submitted by the beneficiary countries and, depending on their content, may (article 16):

- Put any further questions which it considers relevant;
- Seek whatever information it considers necessary;
- Check this information, where appropriate, with any of the interested parties that may have taken part in the procedure;
- Carry out checks in requesting beneficiary countries to verify all or part of the information gathered.

The authorities of beneficiary countries involved in the procedure are invited to cooperate in these investigations.

The Commission is required to complete this examination within a period of one year from the date of receipt of the request. The deadline may be extended if necessary.

The Commission will then decide, in accordance with the procedure of article 38 of the Regulation, to:

- Grant the special incentive arrangements for the protection of the environment to products originating in the requesting country; or
- Not to grant the special incentive arrangements to that country if it considers that the requesting country's legislation is not sufficient to ensure effective application of the aforementioned legislation.

Applicant countries are notified by the Commission of the decisions taken and of the date on which they entry into force. If the Commission decides not to grant the special incentives arrangements to a country, the notification must explain the reasons for its decision.

5. Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning environmental protection

The certificate of origin Form A, or the invoice declaration, issued for products referred to in article 8, must bear the following endorsement, as appropriate: "Environmental clause - Title III, Section 2 of Council Regulation (EC) No 2501/2001". In the case of the products referred to in article 12 (graduation mechanism), the documentary evidence is valid only in respect of the tariff preferences referred to in article 7 (article 8, paragraph 6).³¹

6. Other common provisions

A country's entitlement to the special incentive arrangements may be temporarily withdrawn, in whole or in part, if there is sufficient evidence that that country has not fulfilled its obligations (article 26, paragraph 3). Finally, without prejudice to Article 11,³² the preferential arrangements provided for in this Regulation shall not be withdrawn in respect of products which are subject to anti-dumping or countervailing measures under Regulations (EC) No 384/96 or (EC) No 2026/97, for the reasons justifying those measures (see next paragraph G).

³¹ In other words, if a sector has been graduated and at the same time it is the beneficiary of the special incentive arrangements, it would only receive the equivalent preferences available under the general arrangements.

³² Article 11: "Tariff preferences on products which are subject to anti-dumping or countervailing measures under Regulations (EC) No 384/96 (1) or (EC) No 2026/97 (2), imposed after the entry into force of this Regulation and based on the injury margin, shall be limited to the tariff preferences reflected by the import prices from which that injury margin was derived".

I. Temporary withdrawal of the EC GSP scheme

Under article 26 of the Regulation, GSP treatment may at any time be temporarily withdrawn in whole or in part in the following circumstances:

- (a) Practice of any form of slavery and forced labour as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and International Labour Organization Conventions Nos. 29 and 105;
- (b) Export of goods made by prison labour;
- (c) Serious and systematic violation of the freedom of association, the right to collective bargaining or the principle of non-discrimination in respect of employment and occupation, or use of child labour, as defined in the relevant ILO Conventions;
- (d) Manifest shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors) or failure to comply with international conventions on money laundering;
- (e) Fraud and irregularities or systematic failure to comply or to ensure compliance with the rules of origin of products, and to provide the administrative cooperation as required for the implementation and the control of this regulation;³³
- (f) Manifest cases of unfair trading practices on the part of a beneficiary country. The withdrawal shall be in full compliance with the WTO rules;
- (g) Manifest cases of infringement of the objectives of the international conventions such as NAFO, NEAFC, ICCAT and NASCO³⁴ concerning the conservation and management of fishery resources.

Temporary withdrawal is not automatic, but follows the procedural requirements laid down in articles 27 to 29. First of all, either the Commission or a Member State needs to receive the information that may justify a temporary withdrawal. When the Commission or the member States consider that, on the basis of the information received, there is sufficient ground for an investigation, it shall inform the Generalized Preferences Committee and initiate consultations with it within 15 days. The consultations will be concerned, *inter alia*, with analysis of the circumstances referred to in article 26 and the measures to be taken. Following the consultations, and when an investigation is initiated, the Commission shall:

- Announce the initiation of the investigation in the *Official Journal of the European Communities* and notify the country concerned; and
- Commence the investigation, lasting up to one year, in cooperation with the member States and in consultation with the Generalized Preferences Committee. The duration of the investigation may be extended if necessary.

During the investigation, the Commission may (article 28, paragraphs 2 to 4):

- Seek all information it considers necessary;
- Verify the information with economic operators and the competent authorities of the beneficiary country concerned;
- Hear interested parties.

³³ It is important to note that the current Regulation, by incorporating the EBA initiative, has also extended the list of reasons to temporarily withdraw preferences. In particular, in the current list, the GSP scheme includes also the "risks of fraud and failure to comply with origin requirements" which previously applied to the EBA initiative only.

³⁴ NAFO: North West Atlantic Fisheries Organization; NEAFC: North East Atlantic Fisheries Commission; ICCAT: International Commission for the Conservation of Atlantic Tunas; NASCO: North Atlantic Salmon Conservation Organization.

When the investigation is complete, the Commission reports the findings to the Generalized Preferences Committee. If the Commission considers temporary withdrawal unnecessary, it publishes a notice in the *Official Journal of the European Communities*, announcing the termination of the investigation and its conclusions. If, on the contrary, the Commission considers temporary withdrawal to be necessary, it submits an appropriate proposal to the Council, which will decide within 30 days on it by qualified majority (article 29). When such a decision is taken, it will enter into force six months later.³⁵

J. Suspension of the EC GSP scheme

The Regulation introduces two cases in which the Commission may directly suspend the preferential arrangements provided for under the GSP for all or certain products originating in a beneficiary country (article 30). Both cases have their origin in the EBA³⁶ initiative and they have been now extended to the whole GSP scheme.

In the first case, preferences may be suspended if the Commission considers that there is sufficient evidence that temporary withdrawal is justified for the reason referred to in article 26 (1) (e): "*Fraud and irregularities or systematic failure to comply or to ensure compliance with the rules of origin of products, and to provide the administrative cooperation as required for the implementation and the control of this regulation*";

In the second case, preferences can also be withdrawn by the Commission when there are "*massive increases in imports into the Community of products originating in ... [GSP beneficiaries] ... in relation to their usual levels of production and export capacity*" (article 30, paragraph 1 (b)).

Member States shall communicate to the Commission the relevant information to justify the suspension. If the Commission considers that the information provides for sufficient evidence, it shall take, after informing the Committee, all the appropriate measures as quickly as possible.

The period of suspension/withdrawn, in all cases, shall be limited to three months and it can only be renewed once. Upon conclusion of the period of suspension, the Commission may decide either to:

- Terminate the provisional suspension measure following consultations with the Generalized Preferences Committee; or
- To extend the suspension measure in accordance with the procedure set out in Article 39.

³⁵ Article 40, paragraph 2, of the Regulation provides that the temporary withdrawal of all tariff preferences in respect of imports of products originating in Myanmar on account of the use of forced labour there (Council Regulation 552/97 of 24 March 1997) shall remain in force under the current scheme.

³⁶ By incorporating the EBA into the Regulation, and in order to protect Community interests from risks of fraud and failure to comply with origin requirements, the Regulation has extended the initial EBA-only strengthened safeguard measures to the whole GSP scheme under Article 26(1)(e) and Article 30. At this stage, it is too early to carefully assess the practical implications and impact that these provisions may have on exports of GSP beneficiary countries. Nonetheless, it is clear that the safeguards measures have now been considerably tightened.

K. Anti-dumping clause

Article 26, paragraph 4, of the Regulation provides that, without prejudice to article 11, products which are subject to anti-dumping or countervailing measures (see Regulations 384/96 and 2026/97 as amended)³⁷ shall not be withdrawn from the preferences normally granted under the Regulation for the reason justifying those measures.

L. Safeguards

In the EC GSP scheme there are two general safeguard clauses.

The first provides that MFN duties on a particular product may be reintroduced at any time at the request of a member State or on the Commission's own initiative, if a product originating in one of beneficiary countries or territories is imported on terms which cause or threaten to cause serious difficulties to a Community producer of like or directly competing products (article 31, paragraph 1, of the Regulation).

In the second safeguard clause, the Commission may suspend the preferential arrangements in respect of the products concerned³⁸ where imports of products included in Annex I to the Treaty of Rome cause, or threaten to cause, serious disturbance to Community markets or their regulatory mechanisms (article 32 of the Regulation).

The second clause has its origins in the EBA initiative, whereby a more stringent safeguard measure was specifically introduced to closely monitor the new preferential market access granted to LDCs for such high-sensitivity products as bananas, rice and sugar. This clause has thus been extended to the whole GSP scheme.

When the Commission decides to initiate an investigation it shall first publish a notice in *the Official Journal of the European Communities* announcing the investigation, providing information and specifying the period within which interested parties may make their views known in writing. In examining the possible existence of serious difficulties, the Commission takes into account, *inter alia*, the following factors, which are listed in annex VI, where the information is available:

- Reduction in the market share of Community producers;
- Reduction in their production;
- Increase in their stocks;
- Closure of their production capacity;
- Bankruptcies;
- Low profitability;
- Low rate of capacity utilization;
- Employment;
- Trade;
- Prices.

³⁷ OJ L 56, 6.3.96, p. 1 (Regulation as last amended by regulation (EC) No 905/98, OJ L 128. 30.4.98, and OJ L 288, 21.10.978, p. 1).

³⁸ The Commission shall previously inform the management committee for the relevant common market organization.

The decision is taken within 30 working days of consulting the Generalized Preferences Committee. The beneficiary countries concerned are notified of the decision before the measures become effective. In exceptional circumstances (article 31, paragraph 5), the Commission may implement any preventive measure which is strictly necessary.

These safeguard clauses do not affect the application of safeguard clauses adopted as part of the common agricultural policy under article 37 of the Treaty of Rome, or as part of the common commercial policy under article 133 of the same Treaty, or any other safeguard clauses that may be applied.

Part 2

RULES OF ORIGIN UNDER THE EC GSP SCHEME

A. Preamble

If preferential treatment is to be granted to goods produced or grown in a certain country, then it has to be possible to determine whether such goods or products have really been produced in that beneficiary country. The rules of origin exist to serve this specific purpose: i.e. to identify the goods produced in the beneficiary country and to ensure that the benefits provided through the preferential trade arrangements are confined to those products originating in the beneficiary country. Among other things, rules of origin are intended to prevent goods produced in other countries and then simply trans-shipped or given minimal processing in a beneficiary country from benefiting from trade preferences. However, the role of the rules of origin in international trade is not limited to preferential trade agreements. In fact, the notion of the origin of goods is an essential instrument in the implementation of any commercial policy, ranging from the negotiation of a free-trade area or the establishment of a regional economic grouping to the application of an anti-dumping duty or the issuance of an import licence.

The rules of origin in relation to the GSP are contained in Commission Regulation No 2454/93 of 2 July 1993, which lays down provisions for the implementation of Council Regulation No. 2913/92 establishing the European Community Customs Code (hereinafter ECCC), as last modified by Commission Regulation No 1602/2000 (see annex II of this Handbook).

Goods shipped to the EC market must comply with the rules of origin requirements if they are to benefit from the preferential tariff treatment provided under the GSP scheme. Goods not complying with the rules of origin requirements will be denied preferential treatment and normal (MFN) duty will apply to the goods. The EC rules of origin, like other GSP schemes, comprise three elements:

- (a) Origin criteria;
- (b) Direct consignment conditions;
- (c) Documentary evidence.

B. Origin criteria

The origin criteria are at the core of the rules of origin. They determine how and when a product can be considered as originating in a GSP beneficiary country. Under the GSP, a product shall be considered as originating in a beneficiary country if it has been either wholly obtained or has undergone sufficient working or processing in that country (article 67 of the ECCC).

1. *Products wholly obtained*

Article 68 of the ECCC lays down a list of products considered to be wholly obtained. Products fall into this category by virtue of the total absence of imported input in their production. The following are considered to be wholly obtained in a country:

- (a) Mineral products extracted from its soil or from its seabed;
- (b) Vegetable products harvested there;
- (c) Live animals born and raised there;
- (d) Products obtained there from live animals;
- (e) Products obtained by hunting or fishing conducted there;
- (f) Products of sea fishing and other products taken from the sea by their vessels;³⁹
- (g) Products made on board their factory ships exclusively from products referred to in (f);
- (h) Used articles collected there fit only for the recovery of raw materials;
- (i) Waste and scrap resulting from manufacturing operations conducted there;
- (j) Products extracted from the sea-bed or below the sea-bed which is situated outside its territorial waters, provided that it has exclusive exploitation rights;
- (k) Products produced there exclusively from products specified in (a) to (j).

2. *Products which are manufactured wholly or partly from imported materials, parts or components*

As mentioned above, a product is considered to be wholly obtained in a beneficiary country when it does not contain any imported input. When imported inputs are used in the manufacturing process of a finished product, the ECCC requires that these non-originating materials be sufficiently worked or processed. In particular, article 69, paragraph 1, as last amended by Regulation 1602/2000 (see annex II), of the ECCC specifies what is considered sufficient working or processing as follows:

“... products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 (*the new Single List*) are fulfilled.”⁴⁰

The new EC preferential rules of origin are laid down in the new and more comprehensive Single List which contains the applicable requirements for origin determination. Thus, in the current scheme, the only general rule to be followed in order to determine the origin of a product is to establish the HS tariff classification of the product and check whether the conditions laid down in the Single List for that specific product are fulfilled.

³⁹ The terms “their vessels” and “their factory ships” (see (f) and (g) above) only refer to vessels and factory ships which are registered or recorded in the beneficiary country or in a member State, which sail under the flag of a beneficiary country or of a member State or which are owned to the extent of at least 50 per cent by nationals of the beneficiary country or of a member State or by a company having its head office in the country or in one of the member States; of which the manager(s), chairman of the board and the majority of the members of such boards are nationals of that beneficiary country or of the member State and of which, in the case of companies, at least half the capital belongs to that beneficiary country or one of the member States or to public bodies or nationals of that beneficiary country or of the member States; of which the master and officers are nationals of the beneficiary country or one of the member States; and of which at least 75 per cent of the crew are nationals of the beneficiary country or of a member State (article 68, paragraph 2, of the ECCC).

⁴⁰ As a result of the latest amendments introduced by Regulation 46/99 and reported in Regulation 1602/2000 and 993/2001, with a view to harmonizing the EC preferential rules of origin, a new Single List should be gradually substituted for the lists of working and processing which are currently annexed to the Protocols on rules of origin provided for each of the preferential agreements signed by the Community. The new List has replaced annex 15 of the ECCC, and thus constitutes the basic reference for the application of the EC GSP rules of origin.

A derogation from article 69 provides that the total value of the non-originating materials used in the manufacture of a given product shall not exceed 5 per cent of the ex-works price of the product, subject to certain conditions (article 71, paragraph 1, of the ECCC).⁴¹

Example 1

Let us suppose that a producer in a beneficiary country manufactures a chair from imported sawnwood. The chair cannot be considered as wholly obtained in one country because the producer has used imported sawnwood. Therefore, it is essential to know if the sawnwood (the imported material) can be considered to have undergone “sufficient working or processing” according to the conditions laid down in the Single List.

Table 13
Example of working or processing conferring origin

HS HEADING NO	DESCRIPTIO N OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
Ex Chapter 94	Furniture; (etc.)	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

The final product, a chair, is classified under heading 9403 of the HS at the four-digit-level. As shown by the above excerpt, in the case of goods falling under HS Chapter 94, the Single List provides for two alternative origin criteria:

- (a) “Change of tariff heading” (CTH) rule; and
- (b) Percentage criterion.

Thus, the chair would be entitled to GSP treatment under one of the two following conditions:

- (a) The non-originating material, sawnwood, must be classified in an HS heading which differs from the heading where the final product is classified (CTH rule). Given that the sawnwood is classified in HS heading 4407, which is different from the one where the chair is classified, we can determine that the sawnwood has been “sufficiently worked or processed” and that the chair qualifies as an originating product.
- (b) The value of imported inputs must not exceed 40 per cent of the value of the finished product. In order to fulfil this condition, it is necessary to calculate the amount of non-originating sawnwood incorporated in the final product, the chair. In order to do this, the exporter must take into account the following:

⁴¹ Paragraph 1, second subparagraph, of article 71 of the ECCC, as contained in Regulation 1602/2000, states that “where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of” the first subparagraph.

- The term “value” in the Single List means the customs value⁴² at the time of the importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price for the materials in the territory concerned;
- The term “ex-works price” in the Single List means the price paid for the product obtained from the manufacturer within whose enterprise the final working or processing is carried out: this price includes the value of all materials used in manufacture, minus any internal taxes which are, or may be, payable when the product obtained is exported.

Example 2

For most articles of apparel and clothing accessories that are not knitted nor crocheted, classified in HS Chapter 62, the Single List requires manufacture from yarn; this means that the use of imported fabric would not confer origin.

Example 3

For articles of plastic under HS heading Nos. 3922-3926, the Single List requires that the value of all non-originating inputs used in their manufacture should not exceed 50 per cent of the ex-works price of the product.

3. *Insufficient working or processing*

In some cases, insufficient working and processing may result in a change of tariff heading and the final product is not considered as originating in the country in question. The ECCC provides the following list of what would be considered insufficient working or processing (article 70):

- (a) Operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and similar operations);
- (b) Simple operations consisting of the removal of dust, sifting or screening, sorting, classifying or matching (including the making-up of sets of articles, washing, painting, cutting-up);
- (c) Changing the packaging and the breaking-up and assembly of consignments, placing in bottles, flasks, bags, cases or boxes, fixing on cards, boards or other things, and all other simple packaging operations;
- (d) Affixing marks, labels and other similar distinguishing signs on products or their packaging;
- (e) Simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down by the Regulation to enable them to be considered as originating products;
- (f) Simple assembly of parts of products to constitute a complete product;
- (g) A combination of two or more operations specified in subparagraphs (a)-(f);
- (h) Slaughter of animals.

⁴² Customs value is defined as the customs value determined in accordance with the 1994 Agreement on Implementation of Article VII of GATT (WTO Agreement on Customs Valuation).

4. *Cumulative origin - regional cumulation (articles 72, 72a and 72b of the ECCC)*

The GSP rules of origin are, in principle, based on the concept of single country origin, that is the origin requirements must be fully complied with in one exporting preference-receiving country, which must also be the country of manufacture of the finished products concerned. Under the schemes of some preference-giving countries, this rule has been liberalized so as to permit imported inputs from other beneficiary countries to be regarded as local content, thus easing compliance with the rules of origin requirements.

Under the EC GSP scheme, partial cumulation is permitted (subject to certain conditions) on a regional basis. Four regional economic groupings of preference-receiving countries are permitted to utilize the EC regional cumulation system, namely the Association of South-East Asian Nations (ASEAN: Brunei Darussalam, Cambodia, Indonesia, Lao People's Democratic Republic, Malaysia, Myanmar, Philippines, Singapore, Thailand and Viet Nam), the Central American Common Market (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua), the Andean Group (Bolivia, Colombia, Ecuador, Peru and Venezuela) and the South Asian Association for Regional Cooperation (SAARC: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan and Sri Lanka).⁴³

The withdrawal of one country or territory from the list of the countries and territories benefiting from generalized preferences by virtue of the criteria referred to in article 5 of the Regulation (on the country graduation mechanism) does not affect the possibility of using products originating in that country under the regional cumulation rules. This possibility is subject to the following conditions (see Council Regulation 2623/97, OJ L 354, 30.12.1997, p. 9):

- (a) The country in question must have been a member of the regional grouping since the multi annual system of preferences applicable to the product concerned entered into force; and
- (b) It is not considered to be the country of origin of the final product within the meaning of article 72a of the ECCC.

Under the EC rules for partial and regional cumulation, materials or parts imported by a member country of one of these three groupings from another member country of the same grouping for further manufacture are considered as originating products of the country of manufacture and not as third-country inputs, provided that the materials or parts are already "originating products" of the exporting member country of the grouping. Originating products are those that have acquired origin by fulfilling the individual origin requirements under the basic EC rules of origin for GSP purposes.

Paragraph 1 of article 72a lays down the rules according to which the country of origin of the final product shall be determined:

"When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out provided that:

- (i) the value-added⁴⁴ there is greater than the highest customs value of the products used originating in any of the other countries of the regional group, and;

⁴³ The addition of the SAARC to the list of regional groupings benefiting from the cumulation provisions was introduced by Regulation 1602/2000.

⁴⁴ "Value-added" means the ex-works price minus the customs value of each of the products incorporated which

- (ii) the working or processing carried out there exceeds that set out in article 70 (insufficient working or processing) and, in the case of textile products, also those operations referred to at annex 16 (of the ECCC).”

When the above-mentioned conditions are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group (article 72a, paragraph 2).

Example 4

The Single List requires cotton jackets (HS heading 6203) to be produced from originating yarn. With regional cumulation, however, preference-receiving country A may utilize imported fabrics from country B (note that these fabrics must already have acquired originating status in country B), which is a member of the same regional grouping, and the finished jacket will be considered as an originating product. This is because the imported fabric, which, again, must already have come from an originating producer in the same grouping, is counted under the cumulation rules as a domestic input and not as an imported input.

Example 5

The Single List requires that cars classified under HS heading 8702 must not incorporate more than 40 per cent of imported inputs. A car manufactured in Malaysia, for example, may incorporate the following inputs (all prices are in US\$):

Inputs originating in Singapore ⁴⁵	1400
Inputs originating in Thailand	4500
Inputs originating in Japan	1500
Value added in Malaysia (local content, labour costs, profits)	2600
Total (ex-works price)	10000

According to the partial cumulation provision of the ECCC, in order to calculate the percentage of imported inputs, the materials imported from Singapore and Thailand will not be taken into account if they already originate in these countries. Materials originating in other ASEAN member countries will not be considered imported inputs. Therefore, only the components imported from elsewhere (in this hypothetical case, Japan, which is not an ASEAN member country) are to be considered imported inputs. As the amount of the inputs from Japan is US\$ 1,500, equal to 15 per cent of the export price, and as this is less than the 40 per cent limit, the car will be considered as originating in Thailand and will be entitled to GSP treatment.

Proof of the originating status of goods exported from a country belonging to a regional group to another country of the same group for further working or processing, or for re-exportation without further operations, shall be established by the certificate of origin Form A issued by the first country (article 72a, paragraph 4). On the basis of this certificate, a further certificate of origin Form A or invoice declaration made out in that country will establish proof of the originating status of the goods re-exported to the EC from a country belonging to a regional group (article 72a, paragraph 5).

originated in another country of the regional group.

⁴⁵ Note that Singapore has been withdrawn from the list of beneficiary countries in application of the country graduation mechanism, but its inputs may still be used in application of the regional cumulation rules.

Example 6

An exporter in country C wishes to export a finished product that contains imported inputs originating in countries A and B of the same regional grouping. The exporter will have to submit to the competent authority two certificates of origin Form A relating to the inputs originating in country A and country B, respectively, and issued by the competent authorities in each of these countries. On the basis of these two certificates, the competent authority in country C will then issue the final certificate of origin Form A relating to the finished product to be exported.

5. *Donor country content and cumulation with Norway and Switzerland*

Article 67, paragraph 2, of the ECCC provides that products originating in the European Community which are subject to sufficient working or processing in a beneficiary country are to be considered as originating in that beneficiary country. This provision further expands the cumulation options by allowing the use of inputs or intermediate products which have already acquired originating status in the EC.

Proof of originating status of Community products has to be provided in accordance with article 90b either by production of a EUR.1 movement certificate or by an invoice declaration. The ECCC provisions concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

By virtue of paragraph 4 of article 67, the “donor country content” rules are also extended to products originating in Norway and Switzerland, insofar as these countries grant generalized preferences and apply a definition of the concept of origin corresponding to that set out in the EC scheme.

When the competent authorities of a beneficiary country are requested to issue a certificate of origin Form A for products manufactured with materials originating in the Community, Norway or Switzerland, they shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration (article 91, paragraph 1).

Box 4 on the certificates of origin Form A issued in the cases set out in paragraph 1 of article 91 shall contain the endorsement “Cumul CE”, “Cumul Norvège”, “Cumul Suisse” (in French) or “EC cumulation”, “Norway cumulation”, “Switzerland cumulation” (in English) (article 91, paragraph 2).

On the basis of three recent bilateral agreements,⁴⁶ which entered into force on 1 April 2001, the Community, Switzerland and Norway recognize that they apply similar rules of origin for GSP purposes and that materials originating in the EC, Switzerland or Norway (in terms of the GSP origin requirements), which, in a beneficiary country, are processed and incorporated into a product originating in a beneficiary country, shall be considered as originating in that beneficiary country when the final product is exported to the Community, Switzerland or Norway (see Annex 6 of this Handbook).

⁴⁶ Agreement in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the GSP (Norway and Switzerland), providing that goods originating in Norway or Switzerland shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement) (OJ L 38, 8.2.2001, p. 25) (see Annex 6 of this Handbook).

The customs authorities of the Community, Switzerland and Norway have undertaken to provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification of the movement certificate EUR.1 corresponding to the materials referred to in the subparagraphs above.

These provisions shall not apply to products of HS Chapters 1 to 24.

6. Derogations

Article 76 of the ECCC provides that there may be derogations from the provisions on rules of origin in the EC GSP scheme in favour of the LDCs when the development of existing industries or creation of new industries justifies them. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request. The following, in particular, shall be taken into account when the request is considered:

- (a) Cases where the application of existing rules of origin would significantly affect the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to cessation of these activities;
- (b) Specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied in stages;
- (c) The economic and social impact of the decision to be taken, especially in respect of employment.

In order to facilitate consideration of the request for derogation, the country making the request shall furnish the fullest possible information in support of its request, covering the points listed below:

- Description of the finished product;
- Nature and quantity of the products processed;
- Manufacturing process;
- Value added;
- Number of employees in the company concerned;
- Anticipated volume of exports to the Community;
- Reasons for the duration requested;
- Other observations.

The same rules apply to any request for an extension.

In 1997 the Community granted a waiver from the definition of the concept of originating products for certain exports of textiles in order to take account of the special situation of four LDCs: the Lao People's Democratic Republic, Cambodia, Nepal (see Commission Regulations Nos. 1713, 1714 and 1715/97 of 3 September 1997, OJ No. L 242 of 4.9.1997) and Bangladesh (see Commission Regulation No 2260/97 of 13 November 1997, OJ No. L 311 of 14.11.1997).

These initial derogations expired on 31 December 1998. However, the Lao People's Democratic Republic, Cambodia and Nepal subsequently requested and obtained an extension of the derogation in 1999, 2000 and 2002. The relevant provisions are contained in Regulations Nos. 1613 as amended by Regulation No 291/2002 for the Lao People's Democratic Republic, Regulation No 1614/2000 as amended by Regulation No 292/2002 for Cambodia and, finally, Regulation No 1615/2000 as amended by Regulation No 293/2002 for Nepal.⁴⁷ It is worth mentioning that, while the extension of the derogations in 1999 and 2000 were to be renewed on an annual basis, the current waivers provide for a longer period as they will remain in force over the entire time frame of the GSP scheme expiring at the end of 2004.

The products, listed in the annexes attached to the above-mentioned Regulations, which are manufactured in these three Asian LDCs from woven fabric (woven items) or yarn (knitted items) imported into those countries and originating in a country belonging to the South Asian Association for Regional Cooperation (SAARC), ASEAN (except Myanmar) or an ACP country, shall be deemed to originate in the Lao People's Democratic Republic, Cambodia or Nepal (article 1, paragraph 1). The derogation shall apply only to products imported into the Community from the Lao People's Democratic Republic, Cambodia and Nepal during the period from 1 January 2002 to 31 December 2004 (when Regulation 2501/2001 expires), up to the annual quantities listed in the attached annexes against each product. Article 4 provides for the possibility of extending application of the derogation beyond the quantities indicated, when drawings account for 80 per cent of such quantities (see Annex III for the Lao People's Democratic Republic; Annex IV for Cambodia and Annex V for Nepal of this Handbook).

The practical effects of the derogation in favour of LDCs are fourfold: (1) to simplify the origin criterion applicable to apparel products (single-stage instead of double-stage transformation); (2) to make sure that the LDC beneficiary actually retains the origin of the apparel products exported to the Community (by waiving the application of the rule on allocation of origin in the context of the partial, regional cumulation system); (3) to extend the geographical coverage of the regional cumulation facility so as to facilitate their sourcing of input, otherwise limited to the regional grouping to which the exporting LDC beneficiary belongs; and, finally, by extending the derogations over a longer period of time; and (4) to provide these LDC beneficiaries with more stability and predictability for their market access.

C. Direct consignment conditions

The second part of the rules of origin relates to the modalities of transport of goods from the preference-receiving country to the EC market. Once the goods in question have complied with the origin criteria, the exporter has to make sure that the shipment of his products follows the provisions laid down in the ECCC. These requirements aim to ensure that goods shipped from a beneficiary country will be the same goods as those presented at the port of entry into the EC and that they have not been manipulated or further processed in third countries during shipment. As a general rule, article 78 of the ECCC requires that a product be transported directly. According to the same article, the following shall be considered as transported directly from the beneficiary country to the Community or from the Community to the beneficiary country:

- (a) Products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where article 72 is applicable;
- (b) Products constituting one single consignment transported through the territories of countries other than the beneficiary country or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries,

⁴⁷ OJ L 185, of 25.7.2000 and OJ L 46, of 16.2.2002 (see Annex III (Lao People's Democratic Republic), Annex IV (Cambodia) and Annex V (Nepal) of this Handbook).

provided that the products have remained under the surveillance of the customs authorities in the country of transit or warehousing and have not entered into commerce or been delivered for home use there, and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;

- (c) Goods transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the EC or to the beneficiary country, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (d) Products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or that of the Community.

Documentary evidence that the requirements of direct transportation have been fulfilled must, for products passing through the territory of a third country, be supplied to the customs authorities in the EC by the presentation of:

- (a) A through bill of lading covering the passage through the country or countries of transit; or
- (b) Certification issued by the customs authorities of the country or countries of transit:
 - Giving an exact description of the products;
 - Stating the dates of unloading and reloading of the products or of their embarkation or disembarkation and identifying the ships used;
 - Certifying the conditions under which the products have remained in the transit country or countries; or
- (c) Failing these, any substantiating documents deemed necessary (for example, a copy of the order for the products, a supplier's invoice, or bills of lading establishing the route by which the products travelled).

D. Documentary evidence

Apart from the documentary evidence relating to the direct consignment conditions, evidence of the originating status is provided by a certificate of origin Form A duly filled in by the exporter and officially certified by the competent authorities in the exporting beneficiary country. Exporters must be aware that the certificate of origin Form A is one of the official documents on which the EC customs authorities rely in order to grant GSP benefits to their goods. Therefore, it is of vital importance that it be filled in correctly and in accordance with the rules contained in the ECCC.

1. Completion and issue of certificates of origin Form A (articles 81-89 of the ECCC)

A certificate of origin Form A is issued only upon written application from the exporter or his authorized representative (article 81, paragraph 3). The exporter or his representative must submit with the application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin (such documents could be invoices, cost statements, bills of lading, etc.) (article 81, paragraph 4). The certificate of origin Form A must meet certain requirements, including those concerning paper quality and size, as follows (see annex V to Regulation 12/97, containing a specimen of the certificate of origin Form A):

- (a) Each certificate shall measure 210 297 mm; a tolerance of up to plus 5 mm or minus 8 mm in the length may be allowed. The paper used shall be white, sized, writing paper, which does not contain mechanical pulp and weighs no less than 25g/m². It shall have a printed green guilloche-pattern background, making any falsification by mechanical or chemical means apparent to the naked eye.
- (b) If the certificates have several copies, only the top copy (the original) shall be printed on a green guilloche-pattern background. The original copy is the one to be sent to the EC importer.
- (c) Each certificate must bear a serial number, printed or otherwise, by which it can be identified. This serial number must be assigned to the certificate by the issuing government authorities.
- (d) The GSP Form A must be made out in English or French. If it is completed by hand, entries must be in ink and in capital letters.
- (e) The use of English or French for the notes on the reverse of the certificate (Form B) is not obligatory.
- (f) The certificate of origin Form A is issued by the appropriate governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country (article 81, paragraph 5).
- (g) It shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate (article 83).
- (h) The completion of box 2 of the certificate of origin Form A is optional. Box 12 shall be duly completed by indicating "European Community" or entering the name of one of the member States (article 81, paragraph 8).
- (i) The signature to be entered in box 11 of the certificate must be handwritten (article 81, paragraph 9).

The certificate should be made available to the exporter as soon as exportation takes place or when it is certain that it will take place. For the purpose of verifying whether the conditions for issuance have been met, the appropriate governmental authority has the right to call for any documentary evidence or to carry out any check which it considers appropriate (article 81, paragraphs 5 and 6).

2. *Supplementary provisions related to the issuance of certificate of origin Form A*

According to article 82, paragraph 4, at the request of the importer and having regard to the conditions laid down by the customs authorities of the importing member State, a single proof of origin may be submitted to the customs authorities upon importation of the first consignment provided that:

- (a) The goods are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) The goods are the subject of the same contract of sale, the parties to which are established in the exporting country and in the Community;
- (c) The goods are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) The goods come exclusively from the same exporter, are destined for the same importer and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. However, this period cannot in any circumstances exceed three months.

2.1 *Issue of duplicate certificates of origin Form A*

In the event of theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession (article 87). The duplicate Form A issued in this way must contain the word: “DUPLICATE” or “DUPLICATA”, printed in box 4. The duplicate, which must bear the date of issue and the serial number of the original certificate, will take effect as from that date.

2.2. *Certificates of origin Form A issued retrospectively*

A certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates provided that (article 86):

- (a) The certificate was not issued at the time of exportation because of error, accidental omission or special circumstances; or
- (b) It is demonstrated to the satisfaction of the customs authorities that a certificate of origin Form A was issued but was not accepted on importation for technical reasons.

The competent governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter’s application agree with those contained in the corresponding export documents and that a certificate of origin Form A was not issued when the products in question were exported. Certificates of origin Form A issued retrospectively must bear the endorsement “issued retrospectively” or “délivré a posteriori”, printed in box 4.

2.3. *Time limit for presentation of certificates of origin Form A*

Under paragraph 1 of article 82, a certificate of origin Form A must be submitted, within ten months from the date of issue, by the competent governmental authority of the beneficiary country to the customs authorities of the member State where the goods are presented.

2.4. *Presentation of certificates of origin Form A, after expiry of the time limits*

The second paragraph of article 82 states that certificates of origin Form A, submitted to the customs authorities or the member State of importation after expiry of the ten-month period of validity, may be accepted provided that the failure to observe the time limit is due to exceptional circumstances. In other cases of belated presentation, the competent customs authorities of the importing member State may accept the certificates provided that the products have been presented to them before expiry of the time limit (article 82, paragraph 3).

2.5. *Discrepancies between statements made in certificates of origin Form A and those in other documents*

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, the EUR.1 movement certificate or an invoice declaration and those made in the documents presented to customs for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate null and void, provided that it is duly established that the document corresponds to the products concerned (article 92).

2.6. Issuance and acceptance of replacement certificates of origin Form A by the EC, Norway and Switzerland

By virtue of article 88, when originating products are placed under the control of a customs office in the EC, it shall be possible to replace the original proof of origin with one or more certificates of origin Form A, for the purpose of sending all or some of these products elsewhere within the Community, Norway or Switzerland. The replacement certificate of origin Form A shall be issued, on the basis of a written request by the re-exporter, by the customs office under whose control the products are placed and shall be regarded as the definitive certificate of origin for the products to which it refers. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued; box 4 shall contain the words “replacement certificate” or “certificat de remplacement”, as well as the date of issue of the original certificate and its serial number. A photocopy of the original certificate Form A may be attached to the replacement certificate.

E. Invoice declaration

An invoice declaration may be made out by an approved Community exporter or by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 3,000 (article 90). An invoice declaration may be established if the goods concerned are considered as originating in the EC or in a beneficiary country. In the latter case, the beneficiary country shall assist the EC by allowing the customs authorities of member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

F. Verification

The information provided on certificates of origin Form A and invoice declarations may be verified at random or whenever the customs authorities of the importing EC countries have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods (article 94, paragraph 1). For these purposes, the customs authorities in the EC may return a copy of the certificate of origin Form A or the invoice declaration to the relevant governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an inquiry (article 94, paragraph 2).

When an application for subsequent verification has been made by the customs authorities, such verification has to be carried out and its results communicated to the customs authorities in the Community within six months. The governmental authorities that issued the certificate of origin Form A are responsible for carrying out this inspection and reporting the results to the EC customs authorities. The results must establish whether the certificate of origin Form A in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences (article 94, paragraph 3).

If in cases of reasonable doubt no reply has been communicated to the EC customs authorities in the above-mentioned six-month period or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the authorities concerned. If after the second communication, the results of the verification are not communicated to the requesting authorities as soon as possible or at the latest within four months, or if these results do not establish the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall (unless there are exceptional circumstances) refuse entitlement to generalized preferences (article 94, paragraph 5).

Where the verification or any other available information appears to indicate that the provisions concerning the proof of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries (article 94, paragraph 6).

For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the appropriate governmental authority of the exporting beneficiary country (article 94, paragraph 7).

In the case of replacement certificates of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent authorities of the beneficiary country, Norway or Switzerland will assist the EC by allowing its customs authorities to verify the authenticity and accuracy of the said certificates. The verification procedure applies the principle of *mutatis mutandis*; the time limit is extended to eight months (article 89).

ANNEXES

ANNEX I

Council Regulation (EC) No 2501/2001, applying a scheme of generalized tariff preferences for the period 1 January 2002 to 31 December 2004 (OJ L 346, p.1)

I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 2501/2001**of 10 December 2001****applying a scheme of generalised tariff preferences for the period from 1 January 2002 to 31 December 2004**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,Having regard to the opinion of the European Parliament ⁽²⁾,Having regard to the Opinion of the Economic and Social Committee ⁽³⁾,

Whereas:

(1) Since 1971, the Community has granted trade preferences to developing countries, in the framework of its scheme of generalised tariff preferences.

(2) The Community's common commercial policy must be consistent with and consolidate the objectives of development policy, in particular the eradication of poverty and the promotion of sustainable development in the developing countries.

(3) A communication from the Commission to the Council of 1 June 1994 sets out the guidelines for the application of the scheme of generalised tariff preferences for the period 1995 to 2004.

(4) Regulation (EC) No 2820/98 ⁽⁴⁾ implements the scheme of generalised tariff preferences until 31 December 2001. Thereafter, the scheme should continue to apply until 31 December 2004, in accordance with the guidelines.

(5) The scheme should incorporate the provisions of Regulation (EC) No 416/2001 extending duty-free access without any quantitative restrictions to products originating in the least developed countries. The benefit of this arrangement should be granted to all countries

recognized and classified by the United Nations as least developed countries.

(6) The special arrangements to combat drug production and trafficking should be closely monitored.

(7) Preferences should be differentiated according to the sensitivity of products. It would be sufficient to differentiate between two product categories, non-sensitive and sensitive products.

(8) Tariff duties on non-sensitive products should continue to be suspended, while duties on sensitive products should enjoy a tariff reduction.

(9) Such reduction should be sufficiently attractive in order to motivate traders to use the opportunities offered by the scheme. As far as *ad valorem* duties are concerned, the reduction should therefore be a flat rate of 3,5 percentage points of the most favoured nation (MFN) duty rate. Specific duties should be reduced by 30 %. Where duties specify a minimum duty, that minimum duty should not apply.

(10) Where preferential duty rates, calculated in accordance with Regulation (EC) 2820/98, provide a higher tariff reduction, they should continue to apply.

(11) Duties should be totally suspended where preferential treatment results in *ad valorem* duties of 1 % or less or in specific duties of EUR 2 or less.

(12) The provisions on the exclusion of beneficiary countries on grounds of the degree of their development should be applied once a year. However, countries should be excluded only where they meet the criteria for exclusion during three consecutive years, and they should be readmitted where they do not meet those criteria during three consecutive years.

(13) During the first year of application of this Regulation, the countries previously excluded should remain excluded.

⁽¹⁾ OJ C 270 E, 25.9.2001, p. 24.

⁽²⁾ Opinion delivered on 29.11.2001 (not yet published in the Official Journal).

⁽³⁾ OJ C 311, 7.11.2001, p. 47.

⁽⁴⁾ OJ L 357, 30.12.1998, p. 1. Regulation as last amended by Regulation (EC) No 416/2001 (OJ L 60, 1.3.2001, p. 43).

- (14) The provisions on graduation of sectors should be applied once a year. However, sectors should be graduated only where they meet the criteria for graduation during three consecutive years, and they should be readmitted where they do not meet those criteria during three consecutive years.
- (15) During the first year of application of this Regulation, the sectors previously graduated should remain graduated.
- (16) The tariff preferences under the special incentive arrangements should be as high as the preferences offered under the general arrangements, thus doubling the latter.
- (17) The special incentive arrangements should grant tariff preferences in all sectors that had been graduated, equivalent to the preferences available under the general arrangements.
- (18) The special incentive arrangements for the protection of labour rights should require effective application of all standards referred to in the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work.
- (19) The available assessments, comments, decisions, recommendations and conclusions of the various supervisory bodies of the ILO, including in particular Article 33 procedures should, serve as the point of departure for the examination of requests for the special incentive arrangements for the protection of labour rights, as well as for the investigation as to whether temporary withdrawal is justified on the grounds of violations of ILO Conventions.
- (20) The general rules concerning proof of origin and methods of administrative cooperation laid down in Commission Regulation (EEC) No 2454/93 ⁽¹⁾ and the rules concerning the customs debt, in particular Article 220(2)(b) of Regulation (EEC) No 2913/92 ⁽²⁾, apply to tariff preferences, including those granted under the special incentive arrangements for the protection of labour rights.
- (21) The special incentive arrangements for the protection of the environment should take into account new developments concerning internationally agreed standards and certification schemes.
- (22) The reasons for temporary withdrawal should include serious and systematic violation of any standards referred to in the ILO Declaration on Fundamental Principles and Rights at Work.
- (23) Temporary withdrawal of all tariff preferences in respect of imports of products originating in Myanmar should remain in force.
- (24) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission ⁽³⁾,

HAS ADOPTED THIS REGULATION:

Article 1

1. The Community scheme of generalised tariff preferences shall apply during the years 2002, 2003 and 2004 in accordance with this Regulation.
2. This Regulation provides for:
 - (a) general arrangements,
 - (b) special incentive arrangements for the protection of labour rights,
 - (c) special incentive arrangements for the protection of the environment,
 - (d) special arrangements for least developed countries, and
 - (e) special arrangements to combat drug production and trafficking,

TITLE I

GENERAL PROVISIONS

Article 2

The beneficiary countries of each of the arrangements referred to in Article 1(2) are listed in Annex I.

Article 3

1. A beneficiary country shall be removed from Annex I where it has met, during three consecutive years, both the following criteria:

- the country is classified by the World Bank as a high-income country,

⁽¹⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 993/2001 (OJ L 141, 28.5.2001, p. 1).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 2700/2000 (OJ L 311, 12.12.2000, p. 17).

⁽³⁾ OJ L 184, 17.7.1999, p. 23.

— the country's development index, as defined in Annex II, is higher than - 1.

2. Where a country or territory, which had been removed from Annex I, has not met, during three consecutive years, the criteria set out in paragraph 1, it shall again be included in Annex I.

3. On the basis of the most recent data available on 1 September of each year, the Commission shall establish which beneficiary countries meet the conditions set out in paragraphs 1 and 2.

4. The Commission shall publish a notice in the *Official Journal of the European Communities*, listing the beneficiary countries which meet the criteria set out in paragraph 1 in respect of the most recent year for which data are available.

5. Upon the entry into force of this Regulation, and before the end of each year, the Commission shall decide, in accordance with the procedure referred to in Article 38, to remove from Annex I the beneficiary countries which meet the condition set out in paragraph 1 and to include those which meet the condition set out in paragraph 2.

6. The first decision taken in accordance with paragraph 5 shall enter into force on 1 January 2003. Subsequently, decisions taken in accordance with paragraph 5 shall enter into force on 1 January of the second year following the one during which they were taken.

7. The Commission shall notify a decision taken in accordance with paragraph 5 to the beneficiary country concerned and inform it of the date on which that decision enters into force.

Article 4

The products included in the arrangements referred to in Article 1(2)(a), (b), (c) and (e) are listed in Annex IV.

Article 5

1. The tariff preferences provided for by this Regulation shall apply to imports of products included in the arrangements enjoyed by the beneficiary country in which they originate.

2. The rules concerning the definition of the concept of originating products, the proof of origin and the methods of administrative cooperation, for the purposes of the arrangements referred to in Article 1(2) of this Regulation, are laid down in Commission Regulation (EEC) No 2454/93.

3. Regional cumulation within the meaning of Commission Regulation (EEC) No 2454/93 shall also apply where a product used in further manufacture in a country belonging to a regional group originates in another country of the group, which does not benefit from the arrangements applying to the final product, provided that both countries benefit from regional cumulation for that group.

Article 6

For the purposes of this Regulation:

- (a) 'Common Customs Tariff duties' shall mean the duties specified in Part Two of Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, except those duties set up within the framework of tariff quotas;
- (b) 'sector' shall mean any of the sectors of products listed in Annex III;
- (c) 'Committee' shall mean the Committee referred to in Article 37.

TITLE II

TARIFF PREFERENCES

Section 1

General arrangements

Article 7

1. Common Customs Tariff duties on products listed in Annex IV as non-sensitive products shall be entirely suspended, except for agricultural components.

2. Common Customs Tariff *ad valorem* duties on products listed in Annex IV as sensitive products shall be reduced by 3,5 percentage points. For products of Chapters 50 to 63, this reduction shall be 20 %.

3. Where preferential duty rates, calculated in accordance with Article 2 of Regulation (EC) No 2820/98 on Common Customs Tariff *ad valorem* duties applicable on 31 December 2001, provide a tariff reduction, for the products referred to in paragraph 2 of this Article, of more than 3,5 percentage points, these preferential duty rates shall apply as long as the reduction is higher than 3,5 percentage points.

4. Common Customs Tariff specific duties other than minimum or maximum duties on products listed in Annex IV as sensitive products shall be reduced by 30 %. For products of CN code 2207, the reduction shall be 15 %.

5. Where Common Customs Tariff duties on products listed in Annex IV as sensitive products include *ad valorem* duties and specific duties, the specific duties shall not be reduced.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001, p. 1).

6. Where duties reduced in accordance with paragraphs 2 and 4 specify a maximum duty, that maximum duty shall not be reduced. Where such duties specify a minimum duty, that minimum duty shall not apply.

7. The tariff preferences referred to in paragraphs 1 to 4 shall not apply to products of sectors which according to column C of Annex I are not included in the general arrangements for the country of origin concerned.

8. The tariff preferences referred to in paragraphs 1 to 4 shall not apply to products of sectors in respect of which those tariff preferences have been removed, for the country of origin concerned, according to column D of Annex I or a decision taken subsequently in accordance with Article 12.

Section 2

Special incentive arrangements

Article 8

1. Subject to the provisions of Title III, Common Customs Tariff duties on products referred to in Article 7:

- (a) which belong to sectors which, according to Annex I, are included, for the country of origin concerned, in the special incentive arrangements for the protection of labour rights, or
- (b) which, according to Annex IV are included in the special incentive arrangements for the protection of the environment and which originate in a country which, according to Annex I, enjoys those arrangements,

shall be further reduced in accordance with this Article.

2. Common Customs Tariff duties on products to which the tariff preferences referred to in the first sentence of Article 7(2) apply, shall be further reduced by another 5 percentage points. Common Customs Tariff duties on products to which the tariff preferences referred to in Article 7(3) apply, shall be further reduced by an additional amount so as to provide a total reduction of 8,5 percentage points. Where preferential duty rates, calculated in accordance with Article 2 of Regulation (EC) No 2820/98 on Common Customs Tariff *ad valorem* duties applicable on 31 December 2001, provide a tariff reduction of more than 8,5 percentage points, these preferential duty rates shall apply as long as the reduction is higher than 8,5 percentage points.

3. Common Customs Tariff duties on products to which the tariff preferences referred to in the second sentence of Article 7(2) or those referred to in Article 7(4) apply, shall be further reduced by the same amount.

4. Common Customs Tariff duties on products which meet both criteria set out in paragraph 1(a) and (b) shall be further reduced in accordance with paragraphs 2 and 3.

5. The special incentive arrangements for the protection of labour rights shall not include sectors which, according to column C of Annex I, are not included in the general arrangements for the country of origin concerned.

6. The additional tariff preferences referred to in paragraphs 2 and 3 shall not apply to products to which the tariff preferences referred to in Article 7(1) to (4) do not apply according to Article 7(8). Where such products meet either of the criteria set out in paragraph 1(a) and (b), the tariff preferences referred to in Article 7(1) to (4) shall apply, notwithstanding Article 7(8). The certificate of origin Form A or the invoice declaration for such products shall be valid only in respect of the tariff preferences referred to in Article 7.

Section 3

Special arrangements for least developed countries

Article 9

1. Without prejudice to paragraphs 2 to 4, Common Customs Tariff duties on all products of Chapters 1 to 97, except those of Chapter 93 thereof, originating in a country that according to Annex I benefits from the special arrangements for least developed countries, shall be entirely suspended.

2. Common Customs Tariff duties on the products of CN code 0803 00 19 shall be reduced by 20 % annually starting on 1 January 2002. They shall be entirely suspended as from 1 January 2006.

3. Common Customs Tariff duties on the products of tariff heading 1006 shall be reduced by 20 % on 1 September 2006, by 50 % on 1 September 2007 and by 80 % on 1 September 2008. They shall be entirely suspended as from 1 September 2009.

4. Common Customs Tariff duties on the products of tariff heading 1701 shall be reduced by 20 % on 1 July 2006, by 50 % on 1 July 2007 and by 80 % on 1 July 2008. They shall be entirely suspended as from 1 July 2009.

5. Until Common Customs Tariff duties are entirely suspended in accordance with paragraphs 3 and 4, a global tariff quota at zero duty shall be opened for every marketing year for products of tariff heading 1006 and subheading 1701 11 10 respectively, originating in the countries benefiting from these special arrangements. The initial tariff quotas for the marketing year 2001/2002 shall be equal to 2 517 tonnes, husked rice equivalent, for products of tariff heading 1006, and 74 185 tonnes, white sugar equivalent, for products of subheading 1701 11 10. For each of the following marketing years, the quotas shall be increased by 15 % over the quotas of the previous marketing year.

6. The Commission shall adopt detailed rules governing the opening and administration of the quotas referred to in paragraph 5, in accordance with the procedure referred to in Article 38. In opening and administering these quotas, the Commission shall be assisted by the management committees for the relevant common market organisations.

Section 4

Special arrangements to combat drug production and trafficking

Article 10

1. Common Customs Tariff *ad valorem* duties on products which, according to Annex IV, are included in the special arrangements to combat drug production and trafficking referred to in Title IV and which originate in a country that according to Column I of Annex I benefits from those arrangements, shall be entirely suspended. For products of CN code 0306 13, the duty shall be reduced to a rate of 3,6 %.

2. Common Customs Tariff specific duties on products referred to in paragraph 1 shall be entirely suspended, except for products for which Common Customs Tariff duties also include *ad valorem* duties. For products of CN codes 1704 10 91 and 1704 10 99, the specific duty shall be limited to 16 % of the customs value.

Section 5

Common provisions

Article 11

Tariff preferences on products which are subject to anti-dumping or countervailing measures under Regulations (EC) No 384/96 ⁽¹⁾ or (EC) No 2026/97 ⁽²⁾, imposed after the entry into force of this Regulation and based on the injury margin, shall be limited to the tariff preferences reflected by the import prices from which that injury margin was derived.

Article 12

1. The tariff preferences referred to in Articles 7 and 10 shall be removed in respect of products originating in a beneficiary country, of a sector which has met, during three consecutive years, either of the following criteria:

(a) — the country's development index, as defined in Annex II, is higher than – 2, and

— Community imports from that country of all products of the sector concerned and included in the arrangements enjoyed by that country exceed 25 % of Community imports of the same products from all countries and territories listed in Annex I;

(b) — the country's development index, as defined in Annex II, is higher than – 2, and

— the specialisation index of the sector concerned is higher than the threshold corresponding to that country's development index, as defined in Annex II, and

— Community imports from that country of all products of the sector concerned and included in the arrangements enjoyed by that country exceed 2 % of Community imports of the same products from all countries and territories listed in Annex I.

2. Where a sector, in respect of which tariff preferences had been removed according to column D of Annex I or to a decision taken subsequently in accordance with this Article, has not met, during three consecutive years, either of the criteria set out in paragraph 1, the tariff preferences shall be re-established.

3. On the basis of the most recent data available on 1 September of each year, the Commission shall establish which sectors meet the conditions laid down in paragraphs 1 and 2.

4. The Commission shall publish a notice in the *Official Journal of the European Communities*, listing the sectors which meet the criteria set out in paragraph 1 in respect of the most recent year for which data are available.

5. Upon the entry into force of this Regulation, and before the end of each year, the Commission shall decide, in accordance with the procedure referred to in Article 38, to remove tariff preferences in respect of sectors which meet the condition set out in paragraph 1 and to re-establish tariff preferences for sectors which meet the condition set out in paragraph 2.

6. The first decision taken in accordance with paragraph 5 shall enter into force on 1 January 2003. Subsequently, decisions taken in accordance with paragraph 5 shall enter into force on 1 January of the second year following the one during which they were taken.

7. The Commission shall notify a decision taken in accordance with paragraph 5 to the beneficiary country concerned and inform it of the date on which that decision enters into force.

Article 13

1. Where the rate of an *ad valorem* duty reduced in accordance with the provisions of this Title is 1 % or less, that duty shall be entirely suspended.

2. Where the rate of a specific duty reduced in accordance with the provisions of this Title is EUR 2 or less per individual euro amount, that duty shall be entirely suspended.

⁽¹⁾ OJ L 56, 6.3.1996, p. 1. Regulation as last amended by Regulation (EC) No 2238/2000 (OJ L 257, 11.10.2000, p. 2).

⁽²⁾ OJ L 288, 21.10.1997, p. 1.

3. Subject to paragraphs 1 and 2, the final rate of preferential duty calculated in accordance with this Regulation shall be rounded down to the first decimal place.

TITLE III

SPECIAL INCENTIVE ARRANGEMENTS

Section 1

Special incentive arrangements for the protection of labour rights

Article 14

1. The tariff preferences referred to in Article 8(1) shall apply to products originating in a country which according to Annex I benefits from the special incentive arrangements for the protection of labour rights, or which has subsequently been granted those arrangements by a decision taken in accordance with Article 18, for the sector concerned, provided that the products are accompanied by the statement referred to in Article 19.

2. The special incentive arrangements for the protection of labour rights may be granted to a country the national legislation of which incorporates the substance of the standards laid down in ILO Conventions No 29 and No 105 on forced labour, No 87 and No 98 on the freedom of association and the right to collective bargaining, No 100 and No 111 on non-discrimination in respect of employment and occupation, and No 138 and No 182 on child labour and which effectively applies that legislation.

Article 15

1. The special incentive arrangements for the protection of labour rights shall be granted provided that:

- they are requested by a country or territory listed in Annex I,
- examination of the request shows that the requesting country fulfils the condition laid down in Article 14(2),
- the requesting country has given an undertaking to monitor the application of the special incentive arrangements and to provide the necessary administrative cooperation,
- the requesting country has given the agreement referred to in Article 17.

2. The requesting country shall submit its request to the Commission in writing and shall provide comprehensive information concerning:

— the national legislation referred to in Article 14(2), the measures taken to implement it and to monitor its application,

— any sectors in which that legislation is not applied.

3. The full official text of the legislation referred to in Article 14(2) and of the implementing measures shall be attached to the request.

4. Where the legislation referred to in Article 14(2) is not applied in certain sectors, a country may request the special incentive arrangements only for those sectors in which it is applied.

Article 16

1. Where the Commission receives a request accompanied by the information referred to in Article 15(2), it shall publish a notice in the *Official Journal of the European Communities*, announcing that request. The notice shall state that any relevant information concerning that request may be sent to the Commission and it shall specify the period within which interested parties may make their views known in writing.

2. The Commission shall examine the request. It may ask the requesting country any questions which it considers relevant and may verify the information received with the requesting country or any natural or legal person.

3. The Commission may carry out assessments in the requesting country. The Commission may be assisted in this task by the Member States.

4. The Commission shall inform the requesting country of its assessments. Where the requesting country needs an additional period of time before it fulfils the conditions laid down in Article 14(2), it may ask the Commission to postpone the decision referred to in Article 18(1) accordingly. The Commission shall take a decision on postponement in accordance with the procedure laid down in Article 39.

5. The examination of a request shall be completed within a year of the date of publication of the notice referred to in paragraph 1. The Commission may extend this period, after informing the Committee.

6. The Commission shall submit its findings to the Committee.

Article 17

During the examination of the request, the Commission shall determine, in agreement with the requesting country,

- (a) the authorities of that country that will be in charge of the administrative cooperation,
- (b) the authorities of that country that will be in charge of issuing the statement referred to in Article 19.

Article 18

1. The Commission shall decide, in accordance with the procedure referred to in Article 38, whether to grant a requesting country the special incentive arrangements for the protection of labour rights.
2. Where a request was made in accordance with Article 15(4) or where the examination referred to in Article 16 shows that in some sectors the legislation referred to in Article 14(2) is not applied, the special arrangements may be granted only for the sectors in which it is applied.
3. The Commission shall notify a requesting country of a decision taken in accordance with paragraph 1. Where a country is granted the special incentive arrangements, it shall be informed of the date on which that decision enters into force.
4. Where a requesting country is not granted the special incentive arrangements or where some sectors are excluded, the Commission shall explain the reasons if that country so requests.
5. The Commission shall conduct all relations with a requesting country concerning the request in close coordination with the Committee.

Article 19

1. The tariff preferences referred to in Article 8(1) shall apply provided that the products concerned are accompanied by a statement issued by the authorities referred to in Article 17(b), certifying that those products have been manufactured in the country of origin under conditions complying with the legislation referred to in Article 14(2). This statement shall be validated by a stamp of the issuing authority, in accordance with Regulation (EEC) No 2454/93.
2. The statement referred to in paragraph 1 shall mention: 'ILO Conventions No 29, No 87, No 98, No 100, No 105, No 111, No 138, No 182 — Title III, Section 1, of Council Regulation (EC) No 2501/2001', and shall be entered in box 4 of the certificate of origin Form A or on the invoice declaration referred to in Commission Regulation (EEC) No 2454/93.

Article 20

1. The provisions of Regulation (EEC) No 2454/93 concerning the proof of origin and the methods of administrative cooperation shall apply *mutatis mutandis* to the statement referred to in Article 19, as far as beneficiary countries are concerned.

2. The Commission, in accordance with the procedure referred to in Article 39, may review the non-exhaustive list of criteria specifying cases of reasonable doubt which may arise concerning compliance with the special incentive arrangements ⁽¹⁾. Any changes to that list shall be published in the *Official Journal of the European Communities*.

3. Where a second communication is sent for the purpose of the subsequent verification of certificates of origin Form A and of invoice declarations in accordance with Regulation (EEC) No 2454/93, concerning the tariff preferences referred to in Article 8(1), the customs authorities in the Community shall inform the Commission, which shall immediately publish a notification in the *Official Journal of the European Communities*, announcing that reasonable doubt exists in respect of certain products, producers or exporters, and stating those.

4. Where it has been established, in accordance with the procedure laid down in Regulation (EEC) No 2454/93 for the purpose of the subsequent verification of certificates of origin Form A and of invoice declarations, that the tariff preferences referred to in Article 8(1) do not apply to products from certain producers or exporters, the customs authorities of the Community shall inform the Commission, which shall immediately publish a notification in the *Official Journal of the European Communities*.

Section 2

Special incentive arrangements for the protection of the environment

Article 21

1. The tariff preferences referred to in Article 8(3) shall apply to products of the tropical forest originating in a country which according to Annex I benefits from the special incentive arrangements for the protection of the environment or which has subsequently been granted those arrangements by a decision taken in accordance with Article 23.
2. The special incentive arrangements for the protection of the environment may be granted to a country which effectively applies national legislation incorporating the substance of internationally acknowledged standards and guidelines concerning sustainable management of tropical forests.

Article 22

1. The special incentive arrangements referred to in Article 21 shall be granted provided that:

— they are requested by a country or territory listed in Annex I,

⁽¹⁾ The present list is published in OJ C 321, 10.11.2000, p. 18.

— the examination of the requests shows that the requesting country fulfils the condition laid down in Article 21(2),

— the requesting country has given an undertaking to maintain the national legislation referred to in Article 21(2), to monitor the application of the special incentive arrangements and to provide the necessary administrative cooperation.

2. The requesting country shall submit its request to the Commission in writing and shall provide comprehensive information concerning:

— the national legislation referred to in Article 21(2), the measures taken to implement it and to monitor its application,

— any forest management certification system, where such system is used in that country.

3. The full official text of the legislation referred to in Article 21(2) and of the implementing measures shall be attached to the request.

4. The Commission shall process requests made pursuant to paragraph 2 in accordance with the provisions of Article 16.

Article 23

1. The Commission shall decide, in accordance with the procedure referred to in Article 38, whether to grant a requesting country the special incentive arrangements for the protection of the environment.

2. The Commission shall notify a requesting country of a decision taken in accordance with paragraph 1. Where a country is granted the special incentive arrangements, it shall be informed of the date on which that decision enters into force.

3. Where a requesting country is not granted the special incentive arrangements, the Commission shall explain the reasons if that country so requests.

4. The Commission shall conduct all relations with a requesting country concerning the request in close coordination with the Committee.

Article 24

The tariff preferences referred to in Article 8(3) shall apply provided that the products concerned are accompanied by the following statement: 'Environmental clause — Title III, Section 2, of Council Regulation (EC) No 2501/2001'.

This statement shall be entered in box 4 of the certificate of origin Form A or on the invoice declaration referred to in Regulation (EEC) No 2454/93.

TITLE IV

SPECIAL ARRANGEMENTS TO COMBAT DRUG PRODUCTION AND TRAFFICKING

Article 25

1. The Commission shall monitor and evaluate the effects of the special arrangements to combat drug production and trafficking in respect of each beneficiary country's:

(a) use of the tariff preferences provided for by these arrangements,

(b) efforts in combating drug production and trafficking.

2. The Commission shall also assess each beneficiary country's:

(a) social development, in particular the respect and promotion of the standards laid down in the ILO Conventions referred to in the ILO Declaration on Fundamental Principles and Rights at Work,

(b) environmental policy, in particular the sustainable management of tropical forests.

3. The evaluation referred to in paragraphs 1(b) and 2(a) and (b) shall take into account the findings of the relevant international organisations and agencies. The Commission shall inform each beneficiary country of its evaluation and invite it to comment. The evaluation shall be included in the report referred to in Article 37(3). It will be without prejudice to the continuation of the arrangements referred to in paragraph 1 until 2004, and their possible extension thereafter.

4. Before the end of 2004, the Commission shall conduct a general evaluation of the results of the arrangements referred to in paragraph 1. It shall submit the findings to the Committee and take them into account when establishing guidelines for a scheme of generalised tariff preferences for the decade 2005 to 2014.

TITLE V

TEMPORARY WITHDRAWAL AND SAFEGUARD PROVISIONS

Article 26

1. The preferential arrangements provided for in this Regulation may be temporarily withdrawn, in respect of all or of certain products, originating in a beneficiary country, for any of the following reasons:

- (a) practice of any form of slavery or forced labour as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and ILO Conventions No 29 and No 105;
- (b) serious and systematic violation of the freedom of association, the right to collective bargaining or the principle of non-discrimination in respect of employment and occupation, or use of child labour, as defined in the relevant ILO Conventions;
- (c) export of goods made by prison labour;
- (d) shortcomings in customs controls on export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on money laundering;
- (e) fraud, irregularities or systematic failure to comply or to ensure compliance with the rules of origin of products and the proof thereof, and to provide the administrative cooperation as required for the implementation and the control of the respect of the arrangements referred to in Article 1(2);
- (f) unfair trading practices, including those which are prohibited or actionable under the WTO Agreements, provided that a determination to that effect has been made previously by the competent WTO body;
- (g) infringement of the objectives of international conventions such as NAFO, NEAFC, ICCAT and NASCO concerning the conservation and management of fishery resources;

2. The administrative cooperation referred to in paragraph 1(e) requires, *inter alia* that a beneficiary country:

- (a) communicate to the Commission and update the information necessary for the implementation of the rules of origin and the control of respect thereof;
- (b) assist the Community by carrying out, on request of the customs authorities of Member States, subsequent verification of the proof of origin and communicate its results in time;
- (c) assist the Community by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct Community administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the benefit of the arrangements referred to in Article 1(2);

(d) carry out or arrange for appropriate inquiries to identify and prevent contravention of the rules of origin;

(e) comply or ensure compliance with the rules of origin in respect of regional cumulation, if the country benefits therefrom.

3. Without prejudice to paragraph 1, the special incentive arrangements referred to in Title III may be temporarily withdrawn, in respect of all or certain products included in those arrangements, originating in a beneficiary country, for either of the following reasons:

- (a) if the national legislation no longer incorporates the standards referred to in Article 14(2) or Article 21(2) or if that legislation is not effectively applied;
- (b) if the undertaking referred to in Article 15(1) or Article 22(1) is not respected.

4. Without prejudice to Article 11, the preferential arrangements provided for in this Regulation shall not be withdrawn pursuant to paragraph 1(f) in respect of products which are subject to anti-dumping or countervailing measures under Regulations (EC) No 384/96 or (EC) No 2026/97, for the reasons justifying those measures.

Article 27

1. Where the Commission or a Member State receives information that may justify temporary withdrawal and where it considers that there are sufficient grounds for an investigation, it shall inform the Committee and request consultations, which should take place within 15 days.

2. Following the consultations, the Commission may decide, in accordance with the procedure referred to in Article 39, to initiate an investigation.

Article 28

1. Where the Commission decides to initiate an investigation, it shall publish a notice in the *Official Journal of the European Communities* announcing the investigation, and notify the beneficiary country concerned thereof. The notice shall provide a summary of the information received and state that any useful information may be sent to the Commission. It shall specify the period within which interested parties may make their views known in writing.

2. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate in the investigation.

3. The Commission shall seek all information it considers necessary and may verify the information received with economic operators and the beneficiary country concerned. The available assessments, comments, decisions, recommendations and conclusions of the various supervisory bodies of the ILO, including in particular Article 33 procedures, shall serve as the point of departure for the investigation as to whether temporary withdrawal is justified for the reason referred to in Article 26(1)(b).

4. The Commission may be assisted by officials of the Member State on whose territory verification might be sought, if that Member State so requests.

5. Where information requested by the Commission is not provided within a reasonable period or the investigation is significantly impeded, findings may be made on the basis of the facts available.

6. The investigation should be completed within a year. The Commission may extend this period, in accordance with the procedure referred to in Article 39.

Article 29

1. The Commission shall submit a report on its findings to the Committee.

2. Where the Commission considers that the findings do not justify temporary withdrawal, it shall decide, in accordance with the procedure referred to in Article 39, to terminate the investigation. In that case, the Commission shall publish a notice in the *Official Journal of the European Communities*, announcing the termination of the investigation and setting out its main conclusions.

3. Where the Commission considers that the findings justify temporary withdrawal for the reason referred to in Article 26(1)(b), it shall decide, in accordance with the procedure laid down in Article 39, to monitor and evaluate the situation in the beneficiary country concerned for a period of six months. The Commission shall notify this decision to the beneficiary country concerned and shall publish a notice in the *Official Journal of the European Communities*, announcing that it intends to submit a proposal to the Council for temporary withdrawal, unless, before the end of the period, the beneficiary country concerned made a commitment to take the measures necessary to conform, in a reasonable period of time, with the principles referred to in the 1998 ILO Declaration on Fundamental Principles and Rights at Work.

4. Where the Commission considers temporary withdrawal to be necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days by a qualified majority.

5. Where at the end of the period referred to in paragraph 3, the Commission finds that the beneficiary country concerned has not made the required commitment, and where it considers temporary withdrawal necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days by a qualified majority. Where the Council decides on temporary withdrawal, such decision shall enter into force six months after it was taken, unless it is decided before then that the reasons justifying it no longer prevail.

Article 30

1. After informing the Committee, the Commission may suspend the preferential arrangements provided for in this Regulation in respect of all or of certain products, originating in a beneficiary country:

- (a) where it considers that there is sufficient evidence that temporary withdrawal is justified for the reasons referred to in Article 26(1)(e), or
- (b) where imports under these arrangements massively exceed the usual levels of production and export capacity of that country.

2. Member States shall communicate to the Commission all relevant information that may justify suspension of preferences.

3. Where the Commission considers that there is sufficient evidence that the conditions for suspension are met, it shall take all appropriate measures as quickly as possible.

4. The period of suspension shall be limited to three months and may be renewed once. The Commission may extend this period, in accordance with the procedure referred to in Article 39.

Article 31

1. Where a product originating in a beneficiary country is imported on terms which cause, or threaten to cause, serious difficulties to a Community producer of like or directly competing products, normal Common Customs Tariff duties on that product may be reintroduced at any time at the request of a Member State or on the Commission's initiative.

2. Where the Commission decides to initiate an investigation, it shall publish a notice in the *Official Journal of the European Communities* announcing the investigation. The notice shall state that any useful information should be sent to the Commission. It shall specify the period within which interested parties may make their views known in writing.

3. In examining whether there are serious difficulties, the Commission shall take account, *inter alia*, of the following factors concerning Community producers where the information is available:

- market share,
- production,
- stocks,
- production capacity,
- bankruptcies,
- profitability,
- capacity utilisation,
- employment,
- imports,
- prices.

4. The Commission shall take a decision within 30 working days of consulting the Committee.

5. Where exceptional circumstances requiring immediate action make an investigation impossible, the Commission may, after informing the Committee, take any preventive measure which is strictly necessary.

Article 32

Where imports of products included in Annex I to the Treaty cause, or threaten to cause, serious disturbance to Community markets or their regulatory mechanisms, the Commission may suspend the preferential arrangements in respect of the products concerned after informing the management committee for the relevant common market organisation.

Article 33

1. The Commission shall inform the beneficiary country concerned of any decision taken in accordance with Articles 30, 31 or 32 before it becomes effective. The Commission shall also notify the Council and the Member States thereof.

2. Any Member State may refer a decision taken in accordance with Articles 30, 31 or 32 to the Council within ten days. The Council, acting by qualified majority, may adopt a different decision within 30 days.

Article 34

Nothing in this Title shall affect the application of safeguard clauses adopted as part of the common agricultural policy under Article 37 of the Treaty, or as part of the common trade policy under Article 133 of the Treaty, or any other safeguard clauses which may be applied.

TITLE VI

PROCEDURAL PROVISIONS

Article 35

The Commission shall adopt changes to the Annexes of this Regulation made necessary by amendments to the Combined Nomenclature or by changes in the international status or classification of countries or territories in accordance with the procedure referred to in Article 39.

Article 36

1. Within six weeks of the end of each quarter, Member States shall send the Statistical Office of the European Communities their statistical data on products admitted for free circulation during that quarter under the tariff preferences provided for in this Regulation. These data, supplied by reference to Combined Nomenclature codes and, where applicable, TARIC codes, shall show, by country of origin, values, quantities and any supplementary units required in accordance with the definitions in Regulation (EC) No 1172/95⁽¹⁾ and Commission Regulation (EC) No 1917/2000⁽²⁾.

2. In accordance with Article 308(d) of Commission Regulation (EEC) 2454/93, Member States shall forward to the Commission, at its request, details of the quantities of products admitted for free circulation under the tariff preferences provided for in this Regulation, during the previous months.

3. The Commission shall, in close cooperation with Member States, monitor the imports of products of CN code 0803 00 19, of tariff headings 0603, 1006, and 1701 and of CN codes 1604 14 11, 1604 14 18, 1604 14 90, 1604 19 39 and 1604 20 70 in order to determine whether the conditions referred to in Articles 30, 31 and 32 are fulfilled.

Article 37

1. In implementing this Regulation, the Commission shall be assisted by a Generalised Preferences Committee, composed of representatives of the Member States and chaired by the representative of the Commission.

2. The Committee may examine any matter relating to the application of this Regulation raised by the Commission or at the request of a Member State.

⁽¹⁾ OJ L 118, 25.5.1995, p. 10. Regulation as last amended by Regulation (EC) No 374/98 (OJ L 48, 19.2.1998, p. 6).

⁽²⁾ OJ L 229, 9.9.2000, p. 14. Regulation as amended by Regulation (EC) No 1669/2001 (OJ L 224, 21.8.2001, p. 3).

3. The Committee shall examine the effects of the Community scheme of generalised tariff preferences, on the basis of an annual report from the Commission. This report shall cover all preferential arrangements referred to in Article 1(2).

4. The Committee shall adopt its rules of procedure.

Article 38

1. Where reference is made to this Article, Articles 5 and 7 of Decision 1999/468/EC shall apply.

2. The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at 3 months.

Article 39

Where reference is made to this Article, Articles 3 and 7 of Decision 1999/468/EC shall apply.

TITLE VII

FINAL PROVISIONS

Article 40

1. Requests concerning Title III of this Regulation made under the provisions of a previous regulation on the

Community scheme of generalised tariff preferences, on which no decision has been taken before this Regulation enters into force, shall be considered to refer to the corresponding provisions of this Regulation.

2. Council Regulation (EC) No 552/97 of 24 March 1997 temporarily withdrawing access to generalised tariff preferences from the Union of Myanmar ⁽¹⁾, which refers to Council Regulations (EC) No 3281/94 ⁽²⁾ and (EC) No 1256/96 ⁽³⁾, shall be considered to refer to the corresponding provisions of this Regulation.

3. This Regulation replaces Council Regulation (EC) No 416/2001 amending Council Regulation (EC) No 2820/98 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 so as to extend dutyfree access without any quantitative restrictions to products originating in the least developed countries.

Article 41

1. This Regulation shall enter into force on 1 January 2002.

2. It shall apply until 31 December 2004. This date shall not apply to the special arrangements for least developed countries, nor, to the extent that they are applied in conjunction with those arrangements, to any other provisions of this Regulation.

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

Done at Brussels, 10 December 2001.

For the Council

L. MICHEL

The President

⁽¹⁾ OJ L 85, 27.3.1997, p. 8.

⁽²⁾ OJ L 348, 31.12.1994, p. 1.

⁽³⁾ OJ L 160, 29.6.1996, p. 1.

ANNEX I

Beneficiary countries and territories of the Community's scheme of generalised tariff preferences

Column A: code according to the nomenclature of countries and territories for the external trade statistics of the Community

Column B: name of country

Column C: sectors not included in the general arrangements for the beneficiary country concerned (Article 7(7))

Column D: sectors in respect of which tariff preferences have been removed for the beneficiary country concerned (Article 7(8))

Column E: countries included in the special incentive arrangements for the protection of labour rights (Title III Section 1)

Column F: sectors included in these arrangements for the beneficiary country concerned (Article 8(1) and (2))

Column G: countries included in the special incentive arrangements for the protection of the environment (Title III Section 2)

Column H: countries included in the special arrangements for least developed countries (Article 9)

Column I: countries included in the special arrangements to combat drug production and trafficking (Title IV)

A	B	C	D	E	F	G	H	I
AE	United Arab Emirates							
AF	Afghanistan						X	
AG	Antigua and Barbuda							
AI	Anguilla							
AM	Armenia	II, XXVI						
AN	Netherlands Antilles							
AO	Angola						X	
AQ	Antarctica							
AR	Argentina		I, III, XI, XVII					
AS	American Samoa							
AW	Aruba							
AZ	Azerbaijan	II, XXVI						
BB	Barbados							
BD	Bangladesh						X	
BF	Burkina Faso						X	
BH	Bahrain							
BI	Burundi						X	
BJ	Benin						X	
BM	Bermuda							
BN	Brunei Darussalam		XXV					
BO	Bolivia							X
BR	Brazil		I, VI, IX, XI, XII, XVII, XX, XXIII, XXVI, XXX					

A	B	C	D	E	F	G	H	I
BS	Bahamas							
BT	Bhutan						X	
BV	Bouvet Island							
BW	Botswana							
BY	Belarus	II, XXVI	XV					
BZ	Belize							
CC	Cocos Islands (or Keeling Islands)							
CD	Democratic Republic of Congo						X	
CF	Central African Republic						X	
CG	Congo							
CI	Côte d'Ivoire							
CK	Cook Islands							
CL	Chile		V, IX, XV					
CM	Cameroon							
CN	People's Republic of China	XXVI ⁽¹⁾	IV, VIII, XIV, XVIII, XXII, XXIII, XXIV, XXVII, XXXIII					
CO	Colombia							X
CR	Costa Rica							X
CU	Cuba							
CV	Cape Verde						X	
CX	Christmas Islands							
CY	Cyprus							
DJ	Djibouti						X	
DM	Dominica							
DO	Dominican Republic							
DZ	Algeria							
EC	Ecuador							X
EG	Egypt							
ER	Eritrea						X	
ET	Ethiopia						X	
FJ	Fiji							
FK	Falklands Islands							
FM	Federated States of Micronesia							
GA	Gabon							

⁽¹⁾ Only the products of sector XXVI which are underlined in Annex III are not included for the People's Republic of China, pursuant to Article 7(7).

A	B	C	D	E	F	G	H	I
GD	Grenada							
GE	Georgia	II, XXVI						
GH	Ghana							
GI	Gibraltar							
GL	Greenland	II						
GM	Gambia						X	
GN	Guinea						X	
GQ	Equatorial Guinea						X	
GS	South Georgia and South Sandwich Islands							
GT	Guatemala							X
GU	Guam							
GW	Guinea-Bissau						X	
GY	Guyana							
HM	Heard Island and McDonald Islands							
HN	Honduras							X
HT	Haiti						X	
ID	Indonesia		X, XIX, XXIII					
IN	India		XVII, XVIII, XXI					
IO	British Indian Ocean Territory							
IQ	Iraq							
IR	Iran (Islamic Republic of)							
JM	Jamaica							
JO	Jordan							
KE	Kenya							
KG	Kyrgyzstan	II, XXVI						
KH	Cambodia						X	
KI	Kiribati						X	
KM	Comoros						X	
KN	St Kitts and Nevis							
KW	Kuwait							
KY	Cayman Islands							
KZ	Kazakhstan	II, XXVI	XV, XXV, XXVII					
LA	Lao People's Democratic Republic						X	
LB	Lebanon							
LC	St Lucia							
LK	Sri Lanka							

A	B	C	D	E	F	G	H	I
LR	Liberia						X	
LS	Lesotho						X	
LY	Libyan Arab Jamahiriya		XIII					
MA	Morocco							
MD	Moldova (Republic of)	II, XXVI		X	All except II and XXVI			
MG	Madagascar						X	
MH	Marshall Islands							
ML	Mali						X	
MM	Myanmar						X	
MN	Mongolia							
MO	Macao		XXII					
MP	Northern Mariana Islands							
MR	Mauritania						X	
MS	Montserrat							
MU	Mauritius							
MV	Maldives						X	
MW	Malawi						X	
MX	Mexico		III, V, XXVI					
MY	Malaysia		VII, X, XVI, XIX, XXII, XXIX					
MZ	Mozambique						X	
NA	Namibia							
NC	New Caledonia							
NE	Niger						X	
NF	Norfolk Island							
NG	Nigeria							
NI	Nicaragua							X
NP	Nepal						X	
NR	Nauru							
NU	Niue Island							
OM	Oman							
PA	Panama							X
PE	Peru							X
PF	French Polynesia							

A	B	C	D	E	F	G	H	I
PG	Papua New Guinea							
PH	Philippines		X					
PK	Pakistan		XVII, XVIII, XXI					X
PM	St Pierre and Miquelon							
PN	Pitcairn							
PW	Palau							
PY	Paraguay							
QA	Qatar							
RU	Russian Federation	II, XXVI	XIII, XV, XXVII					
RW	Rwanda						X	
SA	Saudi Arabia		XIII					
SB	Solomon Islands						X	
SC	Seychelles							
SD	Sudan						X	
SH	Santa Helena							
SL	Sierra Leone						X	
SN	Senegal						X	
SO	Somalia						X	
SR	Suriname							
ST	São Tomé and Príncipe						X	
SV	El Salvador							X
SY	Syrian Arab Republic							
SZ	Swaziland							
TC	Turks and Caicos Islands							
TD	Chad						X	
TF	French Southern territories							
TG	Togo						X	
TH	Thailand		II, V, XI, XVI, XVIII, XXII, XXIII, XXV, XXXIII					
TJ	Tajikistan	II, XXVI						
TK	Tokelau Islands							
TM	Turkmenistan	II, XXVI						
TN	Tunisia							
TO	Tonga							
TP	East Timor							

A	B	C	D	E	F	G	H	I
TT	Trinidad and Tobago							
TV	Tuvalu						X	
TZ	Tanzania (United Republic of)						X	
UA	Ukraine	II, XXVI	VIII, XV					
UG	Uganda						X	
UM	United States Minor outlying islands							
UY	Uruguay		I					
UZ	Uzbekistan	II, XXVI						
VC	St Vincent and Northern Grenadines							
VE	Venezuela							X
VG	Virgin Islands (British)							
VI	Virgin Islands (USA)							
VN	Viet Nam							
VU	Vanuatu						X	
WF	Wallis and Futuna							
WS	Samoa						X	
YE	Yemen						X	
YT	Mayotte							
ZA	South Africa	XXVI						
ZM	Zambia						X	
ZW	Zimbabwe							

ANNEX II

1. Development index

The development index refers to a country's level of industrial development. It compares that level to the one of the European Union, using the following formula:

$$\{\log[Y_i/Y_{ue}] + \log[X_i/X_{ue}]\} / 2$$

where:

Y_i = the beneficiary country's gross national product per capita,

Y_{ue} = the European Union's gross national product per capita,

X_i = the value of the beneficiary country's manufactured exports,

X_{ue} = the value of the European Union's manufactured exports.

Manufactured exports are those of Standard International Trade Classification (SITC) 5 to 8 less 68.

2. Specialisation index

The specialisation index refers to the importance of a sector in the Community imports from a beneficiary country. It is based on the ratio between that country's share in imports from all countries, of all products of the sector concerned, whether included in the preferential arrangements or not, and its share in all imports from all countries.

3. Thresholds

<i>Development index</i>	<i>Threshold for the Specialisation index</i>
= or > - 1,00	100 %
< - 1,00 and = or > - 1,23	150 %
< - 1,23 and = or > - 1,70	500 %
< - 1,70 and = or > - 2,00	700 %.

4. Statistical sources

The statistical source for per capita income is the World Bank's World Development Report, for manufactured exports the UN COMTRADE statistics, and for Community imports the COMEXT statistics.

ANNEX III

Sectors referred to in point (b) of Article 6

No	Description	CN code
I	Live animals and meat	Chapters 1 and 2
II	Fishery products	Chapter 3, codes 1604, 1605 and 1902 20 10
III	Edible products of animal origin	Chapter 4
IV	Other products of animal origin	Chapter 5
V	Trees, plants, cut flowers, edible vegetables and nuts	Chapters 6 to 8
VI	Coffee, tea, maté and spices	Chapter 9
VII	Cereals and malt and starches	Chapters 10 and 11
VIII	Grains, seeds, fruit and plants	Chapter 12
IX	Lac, gums and resins	Chapter 13
X	Fats, oils and waxes	Chapter 15
XI	Edible preparations and beverages	Chapters 16 to 23, except codes 1604, 1605 and 1902 20 10
XII	Tobacco	Chapter 24
XIII	Mineral products	Chapters 25 to 27
XIV	Chemicals except fertilisers	Chapters 28 to 38, except 31
XV	Fertilisers	Chapter 31
XVI	Plastics and rubber	Chapters 39 and 40
XVII	Leather, raw hides and skins	Chapter 41
XVIII	Articles of leather and furskins	Chapters 42 and 43
XIX	Wood	Chapters 44 to 46
XX	Paper	Chapters 47 to 49
XXI	Textiles	Chapters 50 to 60
XXII	Clothing	Chapters 61 to 63
XXIII	Footwear	Chapters 64 to 67
XXIV	Glass and ceramic	Chapters 68 to 70
XXV	Jewellery and precious metals	Chapter 71

No	Description	CN code
XXVI	Iron or steel ⁽¹⁾	7202 11; 7207 11 11; 7207 11 14; 7207 11 16; 7207 12 10; 7207 19 11; <u>7207 19 14</u> ; <u>7207 19 16</u> ; 7207 19 31; 7207 20 11; 7207 20 15; 7207 20 17; 7207 20 32; 7207 20 51; <u>7207 20 55</u> ; 7207 20 57; 7207 20 71; <u>7208 10 00</u> ; <u>7208 25 00</u> ; <u>7208 26 00</u> ; <u>7208 27 00</u> ; <u>7208 36 00</u> ; <u>7208 37</u> ; <u>7208 38</u> ; <u>7208 39</u> ; <u>7208 40</u> ; 7208 51 10; <u>7208 51 30</u> ; <u>7208 51 50</u> ; <u>7208 51 91</u> ; 7208 51 99; 7208 52 10; <u>7208 52 91</u> ; <u>7208 52 99</u> ; 7208 53 10; <u>7208 53 90</u> ; <u>7208 54</u> ; <u>7208 90 10</u> ; 7209 15 00; <u>7209 16</u> ; 7209 17; 7209 18; 7209 25 00; 7209 26; <u>7209 27</u> ; <u>7209 28</u> ; <u>7209 90 10</u> ; <u>7210 11 10</u> ; <u>7210 12 11</u> ; <u>7210 12 19</u> ; <u>7210 20 10</u> ; <u>7210 30 10</u> ; <u>7210 41 10</u> ; <u>7210 49 10</u> ; <u>7210 50 10</u> ; <u>7210 61 10</u> ; <u>7210 69 10</u> ; <u>7210 70 31</u> ; <u>7210 70 39</u> ; <u>7210 90 31</u> ; <u>7210 90 33</u> ; <u>7210 90 38</u> ; 7211 13 00; <u>7211 14 10</u> ; 7211 14 90; <u>7211 19 20</u> ; 7211 19 90; <u>7211 23 10</u> ; 7211 23 51; <u>7211 29 20</u> ; <u>7211 90 11</u> ; <u>7212 10 10</u> ; <u>7212 10 91</u> ; <u>7212 20 11</u> ; <u>7212 30 11</u> ; <u>7212 40 10</u> ; <u>7212 50 31</u> ; <u>7212 50 51</u> ; <u>7212 60 11</u> ; 7212 60 91; <u>7213 10 00</u> ; 7213 20 00; <u>7213 91 10</u> ; 7213 91 20; <u>7213 91 41</u> ; <u>7213 91 49</u> ; <u>7213 91 70</u> ; 7213 91 90; <u>7213 99 10</u> ; 7213 99 90; <u>7214 20 00</u> ; 7214 30 00; <u>7214 91 10</u> ; 7214 91 90; <u>7214 99 10</u> ; <u>7214 99 31</u> ; <u>7214 99 39</u> ; <u>7214 99 50</u> ; <u>7214 99 61</u> ; <u>7214 99 69</u> ; <u>7214 99 80</u> ; 7214 99 90; <u>7215 90 10</u> ; 7216 10 00; 7216 21 00; 7216 22 00; 7216 31; 7216 32; 7216 33; 7216 40; 7216 50; 7216 99 10; 7218 91 11; 7218 91 19; 7218 99 11; 7218 99 20; 7219 11 00; 7219 12; 7219 13; 7219 14; 7219 21; 7219 22; 7219 23 00; 7219 24 00; 7219 31 00; 7219 32; 7219 33; 7219 34; 7219 35; 7219 90 10; 7220 11 00; 7220 12 00; 7220 20 10; 7220 90 11; 7220 90 31; 7221 00; 7222 11; 7222 19; 7222 30 10; 7222 40 10; 7222 40 30; 7224 90 01; 7224 90 05; 7224 90 08; 7224 90 15; 7224 90 31; 7224 90 39; 7225 11 00; 7225 19; 7225 20 20; 7225 30 00; 7225 40; 7225 50 00; 7225 91 10; 7225 92 10; 7225 99 10; 7226 11 10; 7226 19 10; 7226 19 30; 7226 20 20; 7226 91; 7226 92 10; 7226 93 20; 7226 94 20; 7226 99 20; 7227; 7228 10 10; 7228 10 30; 7228 20 11; 7228 20 19; 7228 20 30; 7228 30; 7228 60 10; 7228 70 10; 7228 70 31; 7228 80 10; <u>7228 80 90</u> ; 7301 10 00; 7302 10 31; 7302 10 39; 7302 10 90; 7302 40 10; 7302 90 20
XXVII	Base metals and articles of base metal, other than products of sector XXVI	7202 21; 7202 41; 7202 49; 7202 50 00; 7202 70 00; 7202 91 00; 7202 99 30; 7202 99 80; 7217; 7223; 7303 to 7326; Chapters 74 to 83
XXVIII	Electro-mechanics	ex Chapter 84 and ex Chapter 85 (other than products of sector XXIX)
XXIX	Consumer electronics	8470; 8471; 8473; 8504; 8505; 8517; 8518; 8519; 8520; 8521; 8522; 8523; 8524; 8525 30; 8525 40; 8526; 8527; 8528; 8529; 8531; 8532; 8533; 8534; 8536; 8540 11; 8540 12; 8541; 8542
XXX	Transport equipment	Chapters 86, 88 and 89
XXXI	Automobiles	Chapter 87
XXXII	Optical and clocks	Chapters 90 to 92
XXXIII	Miscellaneous	Chapters 94 to 96

⁽¹⁾ The products of sector XXVI not included for the People's Republic of China pursuant to Article 7(7) are underlined.

ANNEX IV

List of products included in the arrangements referred to in Article 1(2)

CN code: Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where ex CN codes are indicated, the tariff preferences are to be determined by the CN code and the description together. Entry of products marked with an asterisk is subject to the conditions laid down in the relevant Community provisions.

Column G: Products included in the general arrangements (Article 7). These products are listed either NS (non-sensitive in the meaning of Article 7(1)) or S (sensitive in the meaning of Article 7(2)). For reasons of simplification, products are listed in groups. These may include products for which Common Customs Tariff duties are exempted or suspended.

Column E: Products included in the special incentive arrangements for the protection of the environment (Article 8(3)). Where the general arrangements include a group of products while the special arrangements for the protection of the environment include only certain products of the same group, these products are also listed individually. In that case, the individual products are again shown as included in the general arrangements.

Column D: Products included in the special arrangements to combat drug production and trafficking (Article 10). For reasons of simplification, products are listed in groups. These may include products for which Common Customs Tariff duties are exempted or suspended in accordance with Article 7 or otherwise. Where the special arrangements to combat drug production and trafficking include a group of products while the general arrangements include only certain products of the same group, these products are also listed individually. In that case, the individual products are again shown as included in the special arrangements.

CN Code	Description	G	E	D
0101 10 90	Live asses	S		
	Live horses other than pure-bred breeding animals:			
0101 90 19	Other than for slaughter	S		X
0101 90 30	Live asses	S		
0101 90 90	Live mules and hinnies	S		
0104 20 10	Live pure-bred breeding goats *	S		X
0106 19 10	Live domestic rabbits	S		X
0106 39 10	Live pigeons	S		X
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	S		X
0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products	S		X
0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products	S		X
	Livers, frozen:			
0207 14 91	Of fowls of the species (<i>Gallus domesticus</i>)	S		
0207 27 91	Of turkeys	S		
0207 36 89	Of ducks, geese or guinea fowls	S		
	Other meat and edible meat offal, fresh, chilled or frozen:			

CN Code	Description	G	E	D
0208 10	Of rabbits or hares	S		X
0208 20 00	Frogs' legs	NS		
ex 0208 90	Other, excluding products of 0208 90 55	S		X
	Meat other than of swine and bovine animals, including edible flours and meals of meat or meat offal:			
0210 99 10	Horsemeat, salted, in brine or dried	S		
0210 99 59	Offal of bovine animals other than thick skirt and thin skirt	S		
0210 99 60	Offal of sheep and goats	S		
0210 99 80	Offal other than poultry liver	S		
Chapter 3	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES			X
	Live fish:			
0301 10 90	Ornamental saltwater fish	NS		
0301 91 90	Other trout	S		X
ex 0301 99 90	Saltwater fish: dogfish and other sharks (<i>Squalus spp.</i>), porbeagles (<i>Lamna cornubica</i> ; <i>Isurus nasus</i>), lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	S		X
	Fish, fresh or chilled, excluding fish fillets and other fish meat of 0304:			
0302 11 90	Other trout	S		X
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0302 21 10	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	S		X
0302 21 30	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	S		X
0302 22 00	Plaice (<i>Pleuronectes platessa</i>)	S		X
0302 62 00	Haddock (<i>Melanogrammus aeglefinus</i>)	S		X
0302 63 00	Coalfish (<i>Pollachius virens</i>)	S		X
0302 65	Dogfish and other sharks	S		X
0302 69 33	Redfish (<i>Sebastes spp.</i>) other than of the species <i>Sebastes marinus</i>	S		X
0302 69 41	Whiting (<i>Merlangius merlangus</i>)	S		X
0302 69 45	Ling (<i>Molva spp.</i>)	S		X
0302 69 51	Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	S		X
0302 69 85	Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	S		X
0302 69 86	Southern blue whiting (<i>Micromesistius australis</i>)	S		X
0302 69 88	Toothfish (<i>Dissostichus spp.</i>)	S		X
0302 69 92	Pink cusk-eel (<i>Genypterus blacodes</i>)	S		X

CN Code	Description	G	E	D
ex 0302 69 99	Other than fish of the species <i>Kathetostoma giganteum</i>	S		X
0302 70 00	Livers and roes, fresh or chilled	S		X
	Fish, frozen, excluding fish fillets and other fish meat of 0304:			
0303 21 90	Other trout	S		X
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0303 31 10	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	S		X
0303 31 30	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	S		X
0303 33 00	Sole (<i>Solea</i> spp.)	S		X
0303 39 10	Flounder (<i>Platichthys flesus</i>)	S		X
0303 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	S		X
0303 73 00	Coalfish (<i>Pollachius virens</i>)	S		X
0303 75	Dogfish and other sharks	S		X
0303 79 37	Redfish (<i>Sebastes</i> spp.) other than of the species <i>Sebastes marinus</i>	S		X
0303 79 45	Whiting (<i>Merlangius merlangus</i>)	S		X
0303 79 51	Ling (<i>Molva</i> spp.)	S		X
0303 79 58	Fish of the species <i>Orcynopsis unicolor</i> :	S		X
0303 79 83	Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	S		X
0303 79 85	Southern blue whiting (<i>Micromesistius australis</i>)	S		X
0303 79 87	Swordfish (<i>Xiphias gladius</i>)	S		X
0303 79 88	Toothfish (<i>Dissostichus</i> spp)	S		X
0303 79 92	Blue grenadier (<i>Macruronus novaezealandiae</i>)	S		X
0303 79 93	Pink cusk-eel (<i>Genypterus blacodes</i>)	S		X
0303 79 94	Fish of the species <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezealandiae</i>	S		X
0303 79 98	Other	S		X
0303 80 90	Other livers and roes	S		X
	Fish fillets and other fish meat, fresh or chilled:			
0304 10 11	Fillets of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i>	S		X
ex 0304 10 98	Fillets of dogfish and other sharks (<i>Squalus</i> spp.), porbeagles (<i>Lamna cornubica</i> , <i>Isurus nasus</i>), lesser or Greenland halibut (<i>Rheinhardtius hippoglossoides</i>), Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	S		X
	Frozen fillets of freshwater fish:			

CN Code	Description	G	E	D
0304 20 11	Of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agobonita</i> and <i>Oncorhynchus gilae</i>	S		X
0304 20 21	Of cod of the species <i>Gadus macrocephalus</i>	S		X
0304 20 29	Of other cod and of fish of the species <i>Boreogadus saida</i>	S		X
0304 20 31	Of coalfish (<i>Pollachius virens</i>)	S		X
0304 20 33	Of haddock (<i>Melanogrammus aeglefinus</i>)	S		X
0304 20 37	Of other redfish (<i>Sebastes</i> spp.) than of the species <i>Sebastes marinus</i>	S		X
0304 20 41	Of whiting (<i>Merlangius merlangus</i>)	S		X
0304 20 43	Of ling (<i>Molva</i> spp.)	S		X
0304 20 55	Of hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	S		X
0304 20 56		S		X
0304 20 58		S		X
0304 20 59		S		X
0304 20 61	Of dogfish (<i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.)	S		X
0304 20 69	Of other sharks	S		X
0304 20 71	Of plaice (<i>Pleuronectes platessa</i>)	S		X
0304 20 73	Of flounder (<i>Platichthys flesus</i>)	S		X
0304 20 87	Of swordfish (<i>Xiphias gladius</i>)	S		X
0304 20 91	Of blue grenadier (<i>Macruronus novaezealandiae</i>)	S		X
ex 0304 20 95	Other: of halibut (<i>Rheinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	S		X
0304 90 39	Of other cod	S		X
0304 90 41	Of coalfish (<i>Pollachius virens</i>)	S		X
0304 90 45	Of haddock (<i>Melanogrammus aeglefinus</i>)	S		X
0304 90 47	Of hake (<i>Merluccius</i> and <i>Urophycis</i>)	S		X
0304 90 49		S		X
0304 90 57	Of monkfish (<i>Lophius</i> spp.)	S		X
0304 90 59	Of blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	S		X
0304 90 97	Of other saltwater fish	S		X
	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:			
ex 0305 30 90	Fish of the species <i>Clupea ilisha</i> , in brine	S		X
0305 59 70	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	S		X
0305 69 30	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	S		X
0305 69 50	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>), salted or in brine	S		X

CN Code	Description	G	E	D
ex 0305 69 90	Fish of the species <i>Clupea ilisha</i> , in brine	S		X
	Crustaceans, frozen:			
0306 11	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	S		X
0306 12	Lobsters (<i>Homarus</i> spp.)	S		X
ex 0306 13	Shrimps and prawns, excluding products of 0306 13 30	S		X
0306 14	Crabs	S		X
0306 19 10	Freshwater crayfish	S		X
0306 19 90	Other crustaceans, including flours, meals and pellets, fit for human consumption	S		X
	Crustaceans, not frozen:			
0306 21 00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	S		X
0306 22	Lobsters (<i>Homarus</i> spp.)	S		X
	Shrimps and prawns:			
0306 23 10	Of the family <i>Pandalidae</i>	S		X
0306 23 90	Other	S		X
0306 24	Crabs	S		X
	Other crustaceans, including flours, meals and pellets:			
0306 29 10	Freshwater crayfish	S		X
ex 0306 29 90	<i>Puerulus</i> spp.	S		X
	Molluscs, whether in shell or not, and aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans; fit for human consumption:			
0307 10 90	Oysters	S		X
0307 21 00	Scallops, live, fresh or chilled	S		X
0307 29	Other scallops	S		X
0307 31	Mussels (<i>Mytilus</i> spp, <i>Perna</i> spp.), live, fresh or chilled	S		X
0307 39	Other mussels	S		X
0307 41	Cuttle fish and squid, live, fresh or chilled	S		X
ex 0307 49	Other cuttle fish and squid, excluding products of 0307 49 59	S		X
0307 51 00	Octopus (<i>Octopus</i> spp.), live, fresh or chilled	S		X
0307 59	Other octopus	S		X
	Other molluscs, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			

CN Code	Description	G	E	D
0307 91 00	Live, fresh or chilled	S		X
	Frozen:			
0307 99 13	Striped venus and other species of the family <i>Veneridae</i>	S		X
0307 99 18	Other aquatic invertebrates	S		X
0307 99 90	Other than frozen	S		X
0403 10 51 0403 10 53 0403 10 59 0403 10 91 0403 10 93 0403 10 99	Yoghurt, flavoured or containing added fruit, nuts or cocoa	S S S S S S		
0403 90 71 0403 90 73 0403 90 79 0403 90 91 0403 90 93 0403 90 99	Buttermilk, curdled milk and cream; kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	S S S S S S		
ex 0405 20	Dairy spreads, excluding products of 0405 20 90	S		
0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked other than of poultry	S		X
0409 00 00	Natural honey			X
0410 00 00	Edible products of animal origin, not elsewhere specified or included	S		X
Chapter 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			X
0509 00 90	Natural sponges of animal origin, other than raw	S		X
Chapter 6	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LINK; CUT FLOWERS AND ORNAMENTAL FOLIAGE			X
	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, chicory plants and roots other than roots of 1212:			
0601 10	Dormant	S		X
0601 20	In growth or in flower	S		X
	Other live plants (including their roots), cuttings and slips; mushroom spawn:			
0602 10 90	Unrooted cuttings and slips, other than of vines	S		X
0602 20 90	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts, other than vine slips, grafted or rooted	S		X
0602 30 00	Rhododendrons and azaleas, grafted or not	S		X
0602 40	Roses, grafted or not	S		X
0602 90	Other	S		X

CN Code	Description	G	E	D
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	S		X
ex 0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared, excluding products of 0604 91 41	S		X
0604 91 41	Conifer branches of Nordmann's firs (<i>Abies nordmanniana</i> (Stev.) Spach) and of noble firs (<i>Abies procera</i> Rehd.)	NS		
0701	Potatoes, fresh or chilled	S		X
0703 10	Onions and shallots, fresh or chilled	S		
0703 90 00	Leeks and other alliaceous vegetables, fresh or chilled	S		
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible <i>Brassica</i> spp., fresh or chilled	S		
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled	S		
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	S		
0706 90 30	Horseradish (<i>Cochlearia armorica</i>), fresh or chilled			X
ex 0707 00 05	Cucumber, fresh or chilled, from 16 May to 31 October			X
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	S		X
	Other vegetables, fresh or chilled:			
ex 0709 10 00	Globe artichokes, from 1 July to 31 October	S		
0709 20 00	Asparagus	S		
ex 0709 20 00	Asparagus, from 1 October to 31 January			X
0709 30 00	Aubergines (egg-plants)	S		X
0709 40 00	Celery other than celeriac	S		X
0709 51 00 0709 59	Mushrooms	S S		
0709 59 10	Chanterelles			X
0709 60 10	Sweet peppers	S		X
0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers	S		X
0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach)	S		
0709 90 10	Salad vegetables, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	S		
0709 90 20	Chard (or white beet) and cardoons	S		
0709 90 31	Olives, for uses other than the production of oil *	S		
0709 90 40	Capers	S		
0709 90 50	Fennel	S		

CN Code	Description	G	E	D
0709 90 70	Courgettes			X
0709 90 90	Other	S		X
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, excluding products of 0710 80 10, 0710 80 70 and 0710 80 85	S		X
0710 80 10	Olives	S		
0710 80 70	Tomatoes			X
0710 80 85	Asparagus			X
ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, excluding products of 0711 20 10 and 0711 20 90	S		X
0711 20 10	Olives, for uses other than the production of oil *	S		
ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and products of 0712 90 11 and 0712 90 19	S		X
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:			X
0713 50 00	Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	S		X
0713 90	Other	S		X
0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption *	NS		
0714 20 90	Sweet potatoes other than fresh, whole, intended for human production	S		
0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content; sago pith	NS		
	Other nuts, fresh or dried, whether or not shelled or peeled:			
0802 11 90	Almonds in shell, other than bitter	S		
0802 12 90	Almonds shelled, other than bitter	S		
0802 21 00 0802 22 00	Hazelnuts or filberts (<i>Corylus</i> spp.), in shell or shelled	S		
0802 31 00	Walnuts in shell	S		
0802 32 00	Walnuts shelled	S		
0802 40 00	Chestnuts (<i>Castanea</i> spp.)	S		
0802 50 00	Pistachios	NS		
0802 90 50	Pine nuts	NS		
0802 90 60	Macadamia nuts	NS		
0802 90 85	Other	NS		
0803 00 11	Plantains, fresh	S		
0803 00 90	Bananas, including plantains, dried	S		X

CN Code	Description	G	E	D
0804 10 00	Dates, fresh or dried	S		X
0804 20	Figs, fresh or dried	S		
0804 30 00	Pineapples, fresh or dried	S		X
0804 40 00	Avocados, fresh or dried	S		X
	Citrus fruit, fresh or dried:			
ex 0805 20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: from 1 March to 31 October	S		
ex 0805 20	from 15 May to 15 September			X
0805 40 00	Grapefruit	NS		
0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	S		X
0805 90 00	Other			X
ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, other than of the variety Emperor (<i>Vitis vinifera</i> c.v.) from 1 to 31 December	S		
0806 10 90	Other grapes, fresh	S		
ex 0806 20	Dried grapes, excluding products of 0806 20 92	S		
0807 11 00	Watermelons, fresh	S		X
0807 19 00	Other melons, fresh	S		X
0808 10 10	Fresh cider apples, in bulk, from 16 September to 15 December	S		
0808 20 10	Perry pears, fresh, in bulk, from 1 August to 31 December	S		
ex 0808 20 50	Other pears, fresh, from 1 May to 30 June	S		
0808 20 90	Fresh quinces	S		
ex 0809 10 00	Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December	S		
0809 20 05	Sour cherries (<i>Prunus cerasus</i>), fresh			X
ex 0809 20 95	Cherries, other than sour (<i>Prunus cerasus</i>), fresh, from 1 January to 20 May and from 11 August to 31 December	S		
ex 0809 30	Peaches, including nectarines, from 1 January to 10 June and from 1 October to 31 December	S		
ex 0809 40 05	Plums, from 1 January to 10 June and from 1 October to 31 December	S		
0809 40 90	Sloes	S		X
0810	Other fruit, fresh:			
ex 0810 10 00	Strawberries, from 1 January to 30 April and from 1 August to 31 December	S		
0810 20	Raspberries, blackberries, mulberries and loganberries	S		X

CN Code	Description	G	E	D
0810 30	Black-, white- or redcurrants and gooseberries	S		X
0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>	S		X
0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>	S		X
0810 40 90	Other fruits of the genus <i>Vaccinium</i>	S		X
0810 50 00	Kiwifruit	S		X
0810 60 00	Durians	S		X
0810 90 95	Other	S		X
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:			X
0811 20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	S		X
ex 0811 90	Other, excluding products of 0811 90 75	S		X
ex 0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, excluding products of 0812 90 30	S		X
0812 90 30	Papaws (papayas)	NS		
	Fruit, dried, other than of 0801–0806; mixtures of nuts or dried fruits of this chapter:			
0813 10 00	Apricots	S		X
0813 20 00	Prunes	S		X
0813 30 00	Apples	S		X
0813 40 10	Peaches, including nectarines	S		X
0813 40 30	Pears, dried	S		X
0813 40 50	Papaws (papayas)	NS		
0813 40 95	Other	NS		
	Mixtures of nuts of dried fruit, other than of 0801 to 0806:			
0813 50 12	Containing papaws, tamarinds, cashew apples, lychees, jackfruits, sapodillo, plums, passion fruit, carambola and potahaya	S	X	X
0813 50 15	Other	S		X
0813 50 19	Containing prunes	S		X
	Mixtures exclusively of dried nuts of 0801 and 0802:			
0813 50 31	Of tropical nuts	S	X	
ex 0813 50 31	Mixtures exclusively of coconut, Brazil nut, cashew nut, areca (or betel) nuts or colanuts			X

CN Code	Description	G	E	D
0813 50 39	Other	S		
0813 50 91	Other mixtures not containing prunes or figs	S		
ex 0813 50 91	Mixtures of dried guavas, mangoes and mangosteens, papaws, tamarind, cashew apples, jackfruit, lychees or sapodillo plums			X
0813 50 99	Other	S		
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	NS		
0901 12 00	Coffee, not roasted, decaffeinated	S		X
0901 21 00	Coffee, roasted, not decaffeinated	S		X
0901 22 00	Coffee, roasted, decaffeinated	S		X
0901 90 90	Coffee substitutes containing coffee	S		X
0902 10 00	Green tea (not fermented) in immediate packings of not exceeding 3 kg	NS		
0904 12 00	Pepper of the genus <i>Piper</i> , crushed or ground	NS		
0904 20 10	Sweet peppers, dried, neither crushed nor ground	S		X
0904 20 90	Crushed or ground	NS		
0905 00 00	Vanilla	S		
0907 00 00	Cloves (whole fruit, cloves and stems)	S		
0910 20 90	Saffron, crushed or ground	NS		
0910 40	Thyme, bay leaves	S		X
0910 91 90	Mixtures of spices, crushed or ground	S		X
0910 99 99	Other spices, crushed or ground, other than mixtures	S		X
ex 1008 90 90	Quinoa			X
1105	Flour, meal, powder, flakes, granules and pellets of potatoes	S		X
	Flour, meal and powder:			
1106 10 00	Of the dried leguminous vegetables of 0713	S		X
1106 30	Of the products of Chapter 8	S		X
1108 20 00	Inulin	S		
ex Chapter 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER, excluding products of 1212 91 and 1212 99 20			X
1208 10 00	Flours and meals of soya beans	S		X
1209	Seeds, fruit and spores, of a kind used for sowing:			
1209 10 00	Sugar beet seed	S		X

CN Code	Description	G	E	D
1209 21 00	Lucerne (alfalfa) seed	NS		
1209 23 80	Other fescue seed	NS		
1209 29 50	Lupine seed	NS		
1209 29 60	Other beet seed	S		X
1209 29 80	Other	NS		
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers	NS		
1209 91	Vegetable seeds	NS		
1209 99 91	Seeds of plants cultivated principally for their flowers, other than those of 1209 30	NS		
1209 99 99	Other seeds	S		X
1210	Hop cones; fresh or dried, whether or not ground, powdered, or in the form of pellets; lupulin	S		X
1211 90 30	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered	NS		
1212 10	Locust beans, including locust bean seeds	S		X
1214 90 10	Mangolds, swedes and other fodder roots	S		X
Chapter 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS			X
1302 12 00	Vegetable saps and extracts of liquorice	NS		
1302 13 00	Vegetable saps and extracts of hops	S		X
1302 20	Pectic substances, pectinates and pectates	S		X
1501 00 90	Poultry fat, other than of 0209 or 1503	S		
1502 00 90	Other fats of bovine animals, sheep or goats	S		
1503 00 19	Lard stearin and oleostearin other than for industrial use	S		X
1503 00 90	Other	S		X
ex 1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified, excluding products of ex 1504 30 10 (whale oil or sperm oil)			X
1504 10 10	Fish-liver oils and their fractions, of a vitamin A content not exceeding 2 500 IU/g	S		X
1504 20 10	Solid fractions of fats and oils of fish, other than liver oils	S		X
ex 1504 30 10	Solid fractions of fats and oils of marine mammals, other than whale oil or sperm oil	S		X
1505 00 10	Wool grease, crude	S		X
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	S		X

CN Code	Description	G	E	D
1508	Groundnut oil and its fractions, not chemically modified	S		X
1511 10 90	Crude oil, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	S		X
1511 90	Other	S		X
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, not chemically modified	S		X
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	S		X
1514	Rape, colza or mustard oil and fractions thereof, not chemically modified	S		X
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	S		X
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, excluding products of 1516 20 10	S		X
1516 20 10	Hydrogenated castor oil, so called 'opal-wax'	NS		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats and oils	S		X
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	S		X
1521 90 99	Beeswax and other insect waxes, other than raw	S		X
1522 00 10	Degras	S		X
1522 00 91	Oil foots and dregs; soapstocks	S		X
1601 00 10	Sausages and similar products, of meat, meat offal or blood: food preparations based on liver	S		
	Other prepared or preserved meat, meat offal or blood:			
1602 20 11 1602 20 19	Goose or duck liver			X X
	Of swine:			
1602 41 90	Ham and cuts thereof, of swine other than domestic swine			X
1602 42 90	Shoulders and cuts thereof, of swine other than domestic swine			X
1602 49 90	Other, including mixtures, other than of domestic swine			X

CN Code	Description	G	E	D
1602 50 31 1602 50 39 1602 50 80	Of bovine animals			X X X
	Other, including preparations of blood of any animal:			
1602 90 31	Of game or rabbit			X
1602 90 41	Of reindeer			X
1602 90 69 1602 90 72 1602 90 74 1602 90 76 1602 90 78 1602 90 98	Other			X X X X X X
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates, in immediate packings of a net content of 1 kg or less	S		X
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			X
	Prepared or preserved fish, whole or in pieces, but not minced:			
1604 11 00	Salmon	S		X
1604 13 11	Sardines in olive oil	S		X
1604 13 90	Other than sardines	S		X
1604 15	Mackerel	S		X
1604 19 10	Salmonidae, other than salmon	S		X
1604 19 50	Fish of the species <i>Orcynopsis unicolor</i>	S		X
1604 19 91	Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	S		X
1604 19 92	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	S		X
1604 19 93	Coalfish (<i>Pollachius virens</i>)	S		X
1604 19 94	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	S		X
1604 19 95	Alaska Pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	S		X
1604 19 98	Other	S		X
1604 20 05	Preparations of surimi	S		X
1604 20 10	Preparations of salmon	S		X
1604 20 30	Preparations of salmonidae, other than salmon	S		X
ex 1604 20 50	Preparations of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>	S		X
ex 1604 20 90	Preparations of smoked coalfish; brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber australasicus</i>) and lamprey, minced	S		X
1604 30	Caviar and caviar substitutes	S		X
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved	S		X

CN Code	Description	G	E	D
1702 50 00	Chemically pure fructose	S		X
1702 90 10	Chemically pure maltose	S		X
1704	Sugar confectionery (including white chocolate), not containing cocoa	S		X
Chapter 18	COCOA AND COCOA PREPARATIONS			X
1803	Cocoa paste, whether or not defatted	S		X
1804 00 00	Cocoa butter, fat and oil	S		X
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	S		X
1806	Chocolate and other food preparations containing cocoa	S		X
ex Chapter 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS, excluding products of 1901 20 00, 1901 90 91, 1902 20 30, 1904 20 95 und 1904 20 99	S		X
1901 20 00	Mixes and doughs for the preparation of bakers' wares of 1905	NS		
1901 90 91	Other, containing no milk fats, sucrose, isoglucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of 0401 to 0404	NS		
1902 20 30	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
1904 20 95	Prepared foods obtained from rice			X
1904 20 99	Other			X
Chapter 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			X
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	S		X
2001 90 60	Palm hearts, prepared or preserved by vinegar or acetic acid:	S	X	X
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	S		X
2004	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of 2006	S		X
2005	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of 2006	S		X
2006	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	S		X

CN Code	Description	G	E	D
2007 10	Homogenised preparations of 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	S		X
2007 91	Citrus fruit	S		X
	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:			
2008 11	Groundnuts	S		X
2008 19	Nuts and other seeds, including mixtures, other than groundnuts	S		X
2008 20 19 2008 20 39	Pineapples containing added spirit	NS NS		
2008 20 51 2008 20 59 2008 20 71 2008 20 79 2008 20 91 2008 20 99	Pineapples not containing added spirit	S S S S S S		X X X X X X
2008 30 11 2008 30 31 2008 30 39	Citrus fruit containing added spirit	S S S		X X X
2008 30 51 2008 30 55 2008 30 59 2008 30 71 2008 30 75 2008 30 79 2008 30 90	Citrus fruit not containing added spirit	S S S S S S S		X X X X X X X
2008 40 11 2008 40 21 2008 40 29 2008 40 39	Pears containing added spirit	S S S S		X X X X
2008 60 11 2008 60 31 2008 60 39	Cherries containing added spirit	S S S		X X X
2008 60 59 2008 60 69 2008 60 79 2008 60 99	Cherries not containing added spirit	S S S S		X X X X
2008 70 11 2008 70 31 2008 70 39 2008 70 59	Peaches, including nectarines, containing added spirit	S S S S		X X X X
ex 2008 80	Strawberries, excluding products of 2008 80 19	S		X
2008 91 00	Palm hearts	S	X	X
ex 2008 92	Mixtures, excluding products of 2008 92 16 and 2008 92 18	S		X

CN Code	Description	G	E	D	
2008 99 11	Other than mixtures, containing added spirit	S		X	
2008 99 19		S		X	
2008 99 23		S		X	
2008 99 25		S		X	
2008 99 26		S		X	
2008 99 28		S		X	
2008 99 36		S		X	
2008 99 38		S		X	
2008 99 40		S		X	
2008 99 43		Other than mixtures, not containing added spirit	S		X
2008 99 45	S			X	
2008 99 46	S			X	
2008 99 47	S			X	
2008 99 49	S			X	
2008 99 53	S			X	
2008 99 55	S			X	
2008 99 61	S			X	
2008 99 62	S			X	
2008 99 68	S			X	
2008 99 72	S			X	
2008 99 78	S			X	
2008 99 85	S			X	
2008 99 91	S			X	
2008 99 99	S		X		
2009 11 19	Frozen orange juice	S		X	
2009 11 91		S		X	
2009 11 99		S		X	
2009 19 19	Orange juice, other than frozen	S		X	
2009 19 91		S		X	
2009 19 98		S		X	
2009 21 00	Grapefruit juice	S		X	
2009 29 19		S		X	
2009 29 91		S		X	
2009 29 99		S		X	
2009 31 11	Juice of any other single citrus fruit	S		X	
2009 31 19		S		X	
2009 31 51		S		X	
2009 31 59		S		X	
2009 31 91		S		X	
2009 31 99		S		X	
2009 39 19		S		X	
2009 39 31		S		X	
2009 39 39		S		X	
2009 39 51		S		X	
2009 39 55		S		X	
2009 39 59		S		X	
2009 39 91		S		X	
2009 39 95		S		X	
2009 39 99		S		X	
2009 41 10		Pineapple juice	S		X
2009 41 91			S		X
2009 41 99	S			X	
2009 49 19	S			X	
2009 49 30	S			X	
2009 49 91	S			X	
2009 49 93	S			X	
2009 49 99	S			X	

CN Code	Description	G	E	D
2009 71 10	Apple juice	S		X
2009 71 91		S		X
2009 71 99		S		X
2009 79 19		S		X
2009 79 30		S		X
2009 79 91		S		X
2009 79 93		S		X
2009 79 99		S		X
2009 80 19	Juice of any other single fruit or vegetable	S		X
2009 80 36		S		X
2009 80 38		S		X
2009 80 50		S		X
2009 80 61		S		X
2009 80 63		S		X
2009 80 69		S		X
2009 80 71		S		X
2009 80 73		S		X
2009 80 83		S		X
2009 80 84		S		X
2009 80 86		S		X
2009 80 88		S		X
2009 80 89		S		X
2009 80 95		S		X
2009 80 96		S		X
2009 80 97	S		X	
2009 80 99	S		X	
2009 90 19	Mixtures of juices	S		X
2009 90 29		S		X
2009 90 39		S		X
2009 90 41		S		X
2009 90 49		S		X
2009 90 51		S		X
2009 90 59		S		X
2009 90 71		S		X
2009 90 73		S		X
2009 90 79		S		X
2009 90 92		S		X
2009 90 94		S		X
2009 90 95		S		X
2009 90 96		S		X
2009 90 97		S		X
2009 90 98	S		X	
ex Chapter 21	MISCELLANEOUS EDIBLE PREPARATIONS, excluding products of 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59			X
2101 11	Extracts, essences and concentrates of coffee	S		X
2101 12	Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee	S		X
2101 20	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	NS		
2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	S		X
2102 10	Active yeasts	S		X
2102 20 11	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	S		X

CN Code	Description	G	E	D
2102 20 19	Other inactive yeasts	NS		
2102 30 00	Prepared baking powders	S		X
2103	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	S		X
2104	Soups and broths and preparations thereof; homogenised composite food preparations	S		X
2105 00	Ice-cream and other edible ice	S		X
2106 90 10	Cheese fondues *	S		X
2106 90 20	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	S		X
2106 90 92 2106 90 98	Other than flavoured or coloured sugar syrups	S S		X X
ex Chapter 22	BEVERAGES, SPIRITS AND VINEGAR, excluding products of 2204 10 11 to 2204 30 10, 2206 00 10 and 2208 40			X
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or sweetening matter or flavoured	S		X
2202 90	Other non-alcoholic beverages	S		X
2203 00	Beer made from malt	NS		
2205	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances	S		X
2206 00	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	S		X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	S		X
2208 90 91 2208 90 99	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume	S S		X X
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid	S		X
	Bran, sharps and other residues, whether or not in the form of pellets, derived from the milling, sifting or other working of leguminous plants:			
2302 50 00	Of leguminous plants	S		X
2307 00 19	Other wine lees	S		
	Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included:			

CN Code	Description	G	E	D
2308 00 19	Other grape marc	S		
2308 00 90	Other	NS		
2309 10 90	Dog or cat food put up for retail sale, other than containing starch, glucose syrup, maltodextrine or maltodextrine syrup of 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products	S		X
	Other preparations of a kind used in animal feeding:			
2309 90 10	Fish or marine mammal solubles	NS		
2309 90 91	Beetpulp with added molasses	S		X
2309 90 93	Premixtures	S		X
2309 90 95 2309 90 97	Other	S S		X X
Chapter 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	S		X
2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	NS		
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 2825	NS		
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	NS		
Chapter 27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	NS		
2801	Fluorine, chlorine, bromine and iodine	NS		
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	NS		
ex 2804	Hydrogen, rare gases and other non-metals, excluding products of 2804 69 00	NS		
2806	Hydrogen chloride; chlorosulphuric acid	NS		
2807	Sulphuric acid; oleum	NS		
2808 00 00	Nitric acid; sulphonitric acids	NS		
2809	Disphosphorus pentoxide; phosphoric acid and polyphosphoric acids	NS		
2810 00	Oxides of boron; boric acids	NS		
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	NS		
2812	Halides and halide oxides of non-metals	NS		
2813	Sulphides of non-metals; commercial phosphorus trisulphide	NS		
2814	Ammonia, anhydrous or in aqueous solution	S		X
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	S		X

CN Code	Description	G	E	D
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	NS		
2817 00 00	Zinc oxide; zinc peroxide	S		X
2818 10	Artificial corundum, whether or not chemically defined	S		X
2819	Chromium oxides and hydroxides	S		X
2820	Manganese oxides	S		X
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃	NS		
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	NS		
2823 00 00	Titanium oxides	S		X
2824	Lead oxides; red lead and orange lead	NS		
ex 2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other oxides, hydroxides and peroxides, excluding products of 2825 10 00 and 2825 80 00	NS		
2825 10 00	Hydrazine and hydroxylamine and their inorganic salts	S		X
2825 80 00	Antimony oxides	S		X
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	NS		
ex 2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromides oxides; iodides and iodide oxides, excluding products of 2827 10 00 and 2827 32 00	NS		
2827 10 00	Ammonium chloride	S		X
2827 32 00	Aluminium chloride	S		X
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	NS		
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	NS		
ex 2830	Sulphides; polysulphides, excluding products of 2830 10 00	NS		
2830 10 00	Sodium sulphides	S		X
2831	Dithionites and sulphonylates	NS		
2832	Sulphites; thiosulphates	NS		
2833	Sulphates; alums; peroxosulphates	NS		
ex 2834	Nitrites; nitrates, excluding products of 2834 10 00	NS		
2834 10 00	Nitrites	S		X

CN Code	Description	G	E	D
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	S		X
ex 2836	Carbonates; peroxocarbonates; commercial ammonium carbonate containing ammonium carbamate, excluding products of 2836 20 00, 2836 40 00 and 2836 60 00	NS		
2836 20 00	Disodium carbonate	S		X
2836 40 00	Potassium carbonates	S		X
2836 60 00	Barium carbonate	S		X
2837	Cyanides, cyanide oxides and complex cyanides	NS		
2838 00 00	Fulminates, cyanates and thiocyanates	NS		
2839	Silicates; commercial alkali metal silicates	NS		
2840	Borates; peroxoborates	NS		
ex 2841	Salts of oxometallic or peroxometallic acids, excluding products of 2841 61 00	NS		
2841 61 00	Potassium permanganate	S		X
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides	NS		
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	NS		
ex 2844 30 11	Other than unwrought cermets, waste and scrap of uranium depleted in U 235	NS		
ex 2844 30 51	Other than unwrought cermets, waste and scrap of thorium	NS		
2845 90 90	Other, than deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products	NS		
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	NS		
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	NS		
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	NS		
ex 2849	Carbides, whether or not chemically defined, excluding products of 2849 20 00 and 2849 90 30	NS		
2849 20 00	Carbides of silicon	S		X
2849 90 30	Carbides of tungsten	S		X

CN Code	Description	G	E	D
ex 2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849, excluding products of 2850 00 70	NS		
2850 00 70	Silicides	S		X
2851 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	NS		
2901	Acyclic hydrocarbons	NS		
2903	Halogenated derivatives of hydrocarbons	S		X
2904 10 00	Derivatives containing only sulpho groups, their salts and ethyl esters	NS		
2904 20 00	Derivatives of hydrocarbons, containing only nitro or only nitroso groups	S		X
2904 90	Other derivatives	NS		
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2905 43 00, 2905 44 and 2905 45 00	S		X
2905 45 00	Glycerol	NS		
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		
2907 11 00	Phenol (hydroxybenzene) and its salts	NS		
2907 12 00	Cresols and their salts	NS		
2907 13 00	Octylphenol, nonylphenol and their isomers; salts thereof	NS		
2907 14 00	Xylenols and their salts	NS		
2907 15 90	Naphthols and their salts other than 1-Naphtol	S		X
2907 19 00	Other	NS		
2907 21 00	Resorcinol and its salts	NS		
2907 22 10	Hydroquinone (quinol)	S		X
2907 22 90	Other	NS		
2907 23 00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	NS		
2907 29 90	Other	NS		
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	NS		
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	S		X
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		

CN Code	Description	G	E	D
ex 2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde, excluding products of 2912 41 00	NS		
2912 41 00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	S		X
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of 2912	NS		
ex 2914	Ketones and quinones, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2914 11 00, 2914 21 00 and 2914 22 00	NS		
2914 11 00	Acetone	S		X
2914 21 00	Camphor	S		X
2914 22 00	Cyclohexanone and methylcyclohexanones	S		X
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	S		X
2916 11 10	Acrylic acid	S		X
2916 11 90	Salts of acrylic acid	NS		
2916 12	Esters of acrylic acid	S		X
2916 13 00	Methacrylic acid and its salts	NS		
2916 14	Esters of methacrylic acid	S		X
2916 15 00	Oleic, linoleic or linolenic acids, their salts and esters	NS		
2916 19	Other	NS		
2916 20 00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	NS		
2916 31 00	Benzoic acid, its salts and esters	NS		
2916 32	Benzoyl peroxide and benzoyl chloride	NS		
2916 39 00	Other	NS		
ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2917 11 00, 2917 12 10, 2917 14 00, 2917 32 00, 2917 35 00 and 2917 36 00	NS		
2917 11 00	Oxalic acid, its salts and esters	S		X
2917 12 10	Adipic acid, and its salts	S		X
2917 14 00	Maleic anhydride	S		X
2917 32 00	Diocetyl orthophthalates	S		X
2917 35 00	Phthalic anhydride	S		X
2917 36 00	Terephthalic acid and its salts	S		X
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and 2918 29 10	NS		
2918 14 00	Citric acid	S		X

CN Code	Description	G	E	D
2918 15 00	Salts and esters of citric acid	S		X
2918 21 00	Salicylic acid and its salts	S		X
2918 22 00	O-Acetylsalicylic acid, its salts and esters	S		X
2918 29 10	Sulfosalicylic acids, hydroxynaphthoic acids; their salts and esters	S		X
2919 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphanated, nitrated or nitrosated derivatives	NS		
2920	Esters of other inorganic acids and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		
2921	Amino-function compounds	S		X
2922	Oxygen-function amino-compounds	S		X
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	NS		
2924 19 00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	S		X
2924 21	Ureines and their derivatives; salts thereof	S		X
2924 23 00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	NS		
2924 29 30	Paracetamol (INN)	S		X
2924 29 95	Other carboxamide-function compounds	S		X
2925	Carboxyimide-function compounds and imine-function compounds	NS		
ex 2926	Nitrile-function compounds, excluding products of 2926 10 00	NS		
2926 10 00	Acrylonitrile	S		X
2927 00 00	Diazo-, azo- or azoxy-compounds	S		X
2928 00 90	Organic derivatives of hydrazine	NS		
2929 10	Isocyanates	S		X
2929 90 00	Other than isocyanates	NS		
2930 10 00 2930 20 00 2930 30 00	Organo-sulphur compounds	NS NS NS		
2930 40 90 2930 90 12 2930 90 14 2930 90 16 2930 90 20 2930 90 70	Organo-sulphur compounds	S S S S S S		X X X X X X
2931 00	Other organo-inorganic compounds	NS		
ex 2932	Heterocyclic compounds with oxygen hetero-atoms only, excluding products of 2932 12 00, 2932 13 00 and 2932 21 00	NS		

CN Code	Description	G	E	D
2932 12 00	2-Furaldehyde (furfuraldehyde)	S		X
2932 13 00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	S		X
2932 21 00	Coumarin, methylcoumarins and ethylcoumarins	S		X
ex 2933	Heterocyclic compounds with nitrogen hetero-atoms only, excluding products of 2933 61 00	NS		
2933 61 00	Melamine	S		X
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	NS		
2935 00 90	Sulphonamides	S		X
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	NS		
2940 00 10	Rhamnose, raffinose and mannose	NS		
2940 00 90	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of 2937, 2938 or 2939, other than rhamnose, raffinose and mannose	S		X
2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	NS		
2942 00 00	Other organic compounds	NS		
3102	Mineral or chemical fertilisers, nitrogenous	S		X
3103 10	Superphosphates	S		X
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	S		X
ex 3201 90 90	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding tanning extracts of eucalyptus, tannings extracts derived from gambier and myrobalan fruits and other tanning extracts of vegetable origin	NS		
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	NS		
3203 00 90	Colouring matter of animal and preparations based thereon	NS		
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	S		X
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	NS		

CN Code	Description	G	E	D
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of 3203, 3204 to 3205 00 00; inorganic products of a kind used as luminophores, whether or not chemically defined	S		X
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes	NS		
3208	Paint and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter	NS		
3209	Paints and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a aqueous medium	NS		
3210 00	Other paints and varnishes; prepared water pigments of a kind used for finishing leather	NS		
3211 00 00	Prepared driers	NS		
3212	Pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints; stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	NS		
3213	Artists', students' or sign board painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	NS		
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like	NS		
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	NS		
Chapter 33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	NS		
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	NS		
3501	Casein, caseinates and other casein derivatives; casein glues	S		X
3502 90 90	Albuminates and other albumin derivatives	NS		
3503 00	Gelatine sheets, whether or not surface-worked and gelatine derivatives; isinglass; other glues of animal origin, excluding casein glues of 3501	NS		

CN Code	Description	G	E	D
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	NS		
3505 10 50	Starches, esterified or etherified	NS		
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg	NS		
3507	Enzymes; prepared enzymes not elsewhere specified or included	S		X
Chapter 36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	NS		
Chapter 37	PHOTOGRAPHIC OR CINEMATOPGRAPHIC GOODS	NS		
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	NS		
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	S		X
3803 00	Tall oil, whether or not refined	NS		
3804 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of 3803	NS		
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by distillation or other treatment of coniferous woods; crude dipentene; sulphiteturpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	NS		
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	NS		
3807 00	Wood tar; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	NS		
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	NS		
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, excluding products of 3809 10	NS		

CN Code	Description	G	E	D
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	NS		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils or for other liquids used for the same purposes as mineral oils	NS		
3812	Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	NS		
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	NS		
3814 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	NS		
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	NS		
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of 3801	NS		
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of 2707 and 2902:	S		X
3819 00 00	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	NS		
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	NS		
3821 00 00	Prepared culture media for development of micro-organisms	NS		
ex 3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols, excluding products of 3823 11 00, 3823 13 00 and 3823 19	S		X
3823 11 00	Stearic acid	NS		
3823 13 00	Tall oil fatty acids	NS		
3823 19	Other	NS		
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, excluding products of 3824 60	NS		
3901	Polymers of ethylene, in primary forms,	S		X
3902	Polymers of propylene or other olefins, in primary forms	S		X
3903	Polymers of styrene, in primary forms	S		X

CN Code	Description	G	E	D
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	S		X
3905	Polymers of vinyl acetate or other vinyl esters, in primary forms; other vinyl polymers in primary forms	NS		
3906 10 00	Poly(methyl methacrylate)	S		X
3906 90	Other acrylic polymers in primary forms	NS		
ex 3907	Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms, excluding products of 3907 10 00, 3907 60 and 3907 99	NS		
3907 10 00	Polyacetals	S		X
3907 60	Poly(ethylene terephthalate)	S		X
3907 99	Other polyesters, other than unsaturated	S		X
3908	Polyamides in primary form	S		X
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms	NS		
3910 00 00	Silicones in primary forms	NS		
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms	NS		
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	NS		
3913	Natural polymers and modified natural polymers, not elsewhere specified or included, in primary forms	NS		
3914 00 00	Ion-exchangers based on polymers of 3901 to 3913, in primary forms	NS		
3915	Waste, parings and scrap, of plastic	NS		
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastic	NS		
3917	Tubes, pipes and hoses, and fittings therefor, of plastic	NS		
3918	Floor coverings of plastics, whether or not self-adhesive, in roll or in form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter	NS		
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	NS		
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	S		X

CN Code	Description	G	E	D
ex 3921	Other plates, sheets, film, foil and strip, of plastics, excluding products of 3921 90 19	NS		
3921 90 19	Other plates, sheets, foil and strip, of plastics other than cellular products, of polyesters, other than corrugated sheets and plates	S		X
3922	Baths, shower-bath, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	NS		
ex 3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics, excluding products of 3923 21 00	NS		
3923 21 00	Sacks and bags (including cones) of ethylene polymers	S		X
3924	Tableware, kitchenware, other household articles and toilets articles, of plastics	NS		
3925	Builders' ware of plastics, not elsewhere specified or included	NS		
3926	Other articles of plastics and articles of other materials of 3901 to 3914	NS		
ex Chapter 40	RUBBER AND ARTICLES THEREOF, excluding products of 4010	NS		
4010	Conveyor or transmission belts or belting, of vulcanised rubber	S		X
ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding products of 4104 41 19 and 4104 49 19	S		X
ex 4106 31 4106 32 ex 4106 40	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared, excluding products of 4106 31 10 and 4106 40 90	NS		
4107	Leather further prepared after tanning or crusting, including parchment—dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	S		X
	Leather further prepared after tanning or crusting, including parchment-dressed leather:			
4112 10 00	Of sheep or lamb, without wool on, whether or not split, other than leather of 4114	S		X
4113 10 00	Of goats or kids, without wool or hair on, whether or not split, other than leather of 4114	S		X
4113 20 00	Of swine	NS		
4113 30 00	Of reptiles	NS		
4113 90 00	Other	NS		
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	S		X

CN Code	Description	G	E	D
4115 10 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	S		X
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	NS		
4202	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	S		X
4203	Articles of apparel and clothing accessories, of leather or of composition leather	S		X
4204 00	Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	NS		
4205 00 00	Other articles of leather or of composition leather	NS		
4206	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	NS		
Chapter 43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	NS		
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	NS		
4407 24	Virola, mahogany imbuia and balsa	NS	X	
4407 25	Dark red meranti, light red meranti and meranti bakau	NS	X	
4407 26	White lauan, white meranti, white seraya, yellow meranti and alan	NS	X	
4407 29	Keruning, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose	NS	X	
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	NS		
4408 31	Dark red meranti and meranti bakau	NS	X	
4408 39	Other	NS	X	
4410	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	S		X
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	S		X

CN Code	Description	G	E	D
4412	Plywood, veneered panels and similar laminated wood	S		X
4412 13	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm, with at least one outer ply of tropical wood specified in subheading note 1 to this Chapter	S	X	X
4412 22	Other, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in subheading note 1 to this Chapter	S	X	X
4412 92	Other, with at least one outer ply of tropical wood specified in subheading note 1 to this Chapter	S	X	X
4414 00 10	Wooden frames for paintings, photographs, mirrors or similar objects, of tropical wood, as specified in additional note 2 to this Chapter	NS	X	
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets and other load boards, of wood; pallet collars of wood	NS		
4418 10 4418 30 10	Builders' joinery or carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	S S		X X
4418 10 10	Windows, frenchwindows and their frames of tropical wood, as specified in additional note 2 to this Chapter	S	X	X
4418 20 10	Doors and their frames and thresholds, of tropical wood, as specified in additional note 2 to this Chapter	S	X	X
4420 10 11 4420 90 10 4420 90 91	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94	S S S	X X	X X X
ex 4420 90 10	Other, of tropical wood, as specified in additional note 2 to this Chapter	S	X	X
4421 90 91	Other articles of wood: other than of fibreboard	NS		
ex Chapter 45	CORK AND ARTICLES OF CORK, excluding products of 4503	NS		
4503	Articles of natural cork	S		X
Chapter 46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	S		X
4601 20 90	Mats matting and screens of vegetable materials, other than plaits or similar products of plaiting materials	S	X	X
ex Chapter 48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP; OF PAPER OR OF PAPERBOARD, excluding products of 4820 10 30	NS		
4820 10 30	Notebooks, letter pads and memorandum pads	S		X

CN Code	Description	G	E	D
4903 00 00	Children's picture, drawing or colouring books	S		X
4905 10 00	Globes	S		X
4908	Transfers (decalcomanias)	S		X
4909 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	S		X
4910 00 00	Calendars of any kind, printed, including calendar blocks	S		X
4911	Other printed matter, including printed pictures and photographs	S		X
Chapter 50	SILK	S		X
ex Chapter 51	WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRIC, excluding products of 5105	S		X
Chapter 52	COTTON	S		X
Chapter 53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	S		X
Chapter 54	MAN-MADE FILAMENTS	S		X
Chapter 55	MAN-MADE STAPLE FIBRES	S		X
Chapter 56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE; CORDAGE; ROBES AND CABLES AND ARTICLES THEREOF	S		X
Chapter 57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS	S		X
Chapter 58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	S		X
Chapter 59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	S		X
Chapter 60	KNITTED OR CROCHETED FABRICS	S		X
Chapter 61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	S		X
Chapter 62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	S		X
Chapter 63	OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES	S		X
Chapter 64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	S		X
Chapter 65	HEADGEAR AND PARTS THEREOF	NS		
Chapter 66	UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF	S		X

CN Code	Description	G	E	D
Chapter 67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR	NS		
Chapter 68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	NS		
Chapter 69	CERAMIC PRODUCTS	S		X
Chapter 70	GLASS AND GLASSWARE	S		X
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, excluding products of 7117	NS		
7117	Imitation jewellery	S		X
ex Chapter 72	IRON AND STEEL, excluding products of 7201, 7202, 7206, 7218 10 00 and 7224 10 00	NS		
7202	Ferro-alloys	S		X
Chapter 73	ARTICLES OF IRON AND STEEL	NS		
Chapter 74	COPPER AND ARTICLES THEREOF	S		X
Chapter 75	NICKEL AND ARTICLES THEREOF	NS		
ex Chapter 76	ALUMINIUM AND ARTICLES THEREOF, excluding products of 7601	S		X
ex Chapter 78	LEAD AND ARTICLES THEREOF, excluding products of 7801	S		X
ex Chapter 79	ZINC AND ARTICLES THEREOF, excluding products of 7901 and 7903	S		X
ex Chapter 81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF, excluding products of 8101 10 00, 8101 94 00, 8102 10 00, 8102 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00, 8108 30 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 30 20, 8112 51 00, 8112 52 00, 8112 59 00, 8112 92 and 8113 00 20	S		X
Chapter 82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	S		X
Chapter 83	MISCELLANEOUS ARTICLES OF BASE METAL	S		X
ex Chapter 84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF, excluding products of 8401 10 00 and 8407 21 10	NS		
8401 10 00	Nuclear reactors	S		X
8407 21 10	Marine propulsion engines, outboard motors, of a cylinder capacity not exceeding 325 cm ³	S		X

CN Code	Description	G	E	D
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, excluding products of 8516 50 00, 8519, 8520 32 99, 8520 39 90, 8521, 8525, 8527, 8528 12, 8528 21 bis 8528 30, 8529, 8540 11 and 8540 12	NS		
8516 50 00	Microwave ovens	S		X
8519	Turntables (record decks), record-players, cassette-players and other sound-producing apparatus, not incorporating a sound-recording device	S		X
8520 32 99	Digital audio type, other than cassette-type	S		X
8520 39 90	Magnetic tape-recorders and other sound-recording apparatus, other than using tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	S		X
8521	Video recording or reproducing apparatus, whether or not incorporating a video turner	S		X
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	S		X
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	S		X
ex 8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, excluding products of 8528 13 00, video monitors and video projectors	S		X
8529	Parts suitable for use solely or principally with the apparatus of 8525 to 8528	S		X
8540 11 8540 12 00	Cathode ray television picture tubes, including video monitor cathode-ray tubes	S S		X X
Chapter 86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	NS		
8701	Tractors (other than tractors of heading 8709)	NS		
8702	Motor vehicles for the transport of 10 persons or more, including the driver	S		X
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars	S		X

CN Code	Description	G	E	D
8704	Motor vehicles for the transport of goods	S		X
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (e.g. breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	S		X
8706 00	Chassis fitted with engines, for the motor vehicles of 8701 to 8705	S		X
8707	Bodies (including cabs), for the motor vehicles of 8701 to 8705	S		X
8708	Parts and accessories of the motor vehicles of 8701 to 8705	S		X
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 forgoing vehicles	S		X
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	NS		
8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars	S		X
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised	S		X
8714	Parts and accessories of vehicles of 8711 to 8713	S		X
8715 00	Baby carriages and parts thereof	NS		
8716	Trailers and semi-trailers, other vehicles not mechanically propelled; parts thereof	NS		
Chapter 88	AIRCRAFT, SPACECRAFT AND PARTS THEREOF	NS		
Chapter 89	SHIPS, BOATS AND FLOATING STRUCTURES	NS		
Chapter 90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	S		X
Chapter 91	CLOCKS AND WATCHES AND PARTS THEREOF	S		X
Chapter 92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	NS		
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, excluding products of 9405	NS		

CN Code	Description	G	E	D
ex 9401 50 00	Seats of cane or bamboo	NS	X	
ex 9403 40	Furniture of tropical wood, as specified in subheading note 1 to Chapter 44, of a kind used in the kitchen	NS	X	
ex 9403 80 00	Furniture of cane or bamboo	NS	X	
ex 9403 90 30 ex 9403 90 90	Parts of furniture of 9403 30, 9403 40, 9403 50, 9403 60 and 9403 80 00, of tropical wood as specified in subheading note 1 to Chapter 44, of bamboo or cane	NS NS	X X	
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	S		X
ex Chapter 95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF, excluding products of 9503	NS		
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	S		X
Chapter 96	MISCELLANEOUS MANUFACTURED ARTICLES	NS		

ANNEX II

Commission Regulation (EC) No 1602/2000 of 24 July 2000 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 188, 26.7.2000, p.1)

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 1602/2000

of 24 July 2000

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

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as last amended by European Parliament and Council Regulation (EC) No 955/1999⁽²⁾ (hereinafter 'the Code'), and in particular Article 249 thereof,

Whereas:

- (1) In order to ensure the uniform treatment of applications for binding tariff information (BTI), and improved security for BTI, it is necessary to introduce a common application form for BTI.
- (2) The conditions governing the granting of favourable tariff treatment to goods by reason of their nature are being associated with the tariff classification for such goods in accordance with a single text in the Combined Nomenclature. The old provisions contained in Commission Regulation (EEC) No 2454/93⁽³⁾, as last amended by Regulation (EC) No 1662/1999⁽⁴⁾, therefore have to be deleted.
- (3) The Community's rules of origin applicable to the generalised system of preferences (GSP) provide for regional cumulation to apply, *inter alia*, to those countries which are members of the Association of South-East Asian Nations (ASEAN). These provisions for regional cumulation should apply to Cambodia, which joined ASEAN on 30 April 1999. The countries which are members of the South Asian Association for Regional Cooperation (SAARC) should be able to benefit

from the provisions for regional cumulation, once they have fulfilled the initial obligations for administrative cooperation as required by the Community.

- (4) The layout and relevant origin criteria of Sections 1 and 2 of Chapter 2 of Title IV of Part I concerning the GSP and the successor States of the former Yugoslavia, should be standardised, with due account being taken of the specific nature of each of the sets of preferential arrangements.
- (5) The abovementioned provisions should no longer apply to the West Bank and the Gaza Strip, since these territories benefit from conventional preferential tariff measures.
- (6) Autonomous measures for Albania have been adopted, by Council Regulation (EC) No 1763/1999⁽⁵⁾.
- (7) Measures for imports of wine originating in the former Yugoslav Republic of Macedonia and the Republic of Slovenia have been adopted, by Council Regulation (EC) No 6/2000⁽⁶⁾.
- (8) In the interests of clarity, the text of Articles 66 to 123 should be republished in its entirety.
- (9) The forms provided for by the Universal Postal Union for the declaration of consignments sent by letter or parcel post have been replaced.
- (10) As part of the simplification and rationalisation of customs regulations and procedures it is desirable to increase the flexibility of end-use customs supervision to meet the needs of the diversifying internal market, making it a useful instrument for several sectors. This

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 119, 7.5.1999, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 197, 29.7.1999, p. 25.

⁽⁵⁾ OJ L 211, 11.8.1999, p. 1.

⁽⁶⁾ OJ L 2, 5.1.2000, p. 1.

flexibility needs to be balanced by an increased efficiency of customs supervision to prevent fraud and misuse of favourable tariff treatments as well as reduced duty rates on account of the end-use of certain goods.

(11) This requires the rules provided for by Article 82 of the Code to be made applicable to the favourable tariff treatment granted under Article 21 of the Code. The customs supervision system provided for by the present Regulation is based on an authorisation issued by the customs authorities and applies to end-use referred to in Article 82 of the Code in so far as the provisions in force require such authorisation.

(12) Articles 463 to 470 give effect to Article 843 where the transit procedure is used. It is advisable in the interests of consistency to group the common provisions together under Article 843.

(13) The provisions dealing with control copy T5 set out a procedure which should be applied to goods regardless of the customs procedure for which they have been entered, when so required by Community customs or other rules. These provisions should be moved to a new part.

(14) It is also desirable to harmonise the measures to be applied in cases where the Community rules using this system of control stipulate a guarantee or time limit and the prescribed use and/or destination is found not to have been fully complied with.

(15) To improve checks based on the use of control copy T5, certain data identifying the means of transport should be furnished more precisely. The specimen copies in Annex 63, and the explanatory notes in Annex 66 regarding the relevant boxes, should therefore be amended. There is nothing to prevent two or more control copies T5 being used simultaneously but for different purposes.

(16) In some areas, there are specific rules governing traders' responsibilities and the lodging and release of guarantees, in particular, with regard to the common agricultural policy in Commission Regulation (EEC) No 2220/85⁽¹⁾, as last amended by Regulation (EC) No 1932/1999⁽²⁾. In order to accommodate such cases, provision should be made for exemptions from the rules.

(17) The lists concerning unit values require updating.

(18) It is desirable on economic grounds to extend order No 14 of the list in Annex 87, and there is a need to update it.

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

HAS ADOPTED THIS REGULATION:

Article 1

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

1. Article 1a is replaced by the following:

'Article 1a

For the purposes of applying Articles 291 to 300, the countries of the Benelux Economic Union shall be considered as a single Member State.'

2. In Article 6(1) the following subparagraph is added:

'Applications for binding tariff information shall be made by means of a form conforming to the specimen shown in Annex 1B.'

3. Article 8(1) is replaced by the following text:

'1. A copy of the application for binding tariff information (Annex 1B), a copy of the notification (copy No 2 of Annex 1) and the facts (copy No 4 of the same Annex), or a copy of the binding origin information notified and the facts, shall be transmitted to the Commission without delay by the customs authorities of the Member State concerned. Such transmission shall be effected by electronic means.'

4. Part I, Title III, 'Favourable tariff treatment by reason of the nature of the goods', (Articles 16 to 34) is deleted.

5. In Part I, Title IV, Chapter 2 (Articles 66 to 123) is replaced by the following:

'CHAPTER 2

Preferential origin

Article 66

For the purposes of this Chapter:

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

⁽¹⁾ OJ L 205, 3.8.1985, p. 5.

⁽²⁾ OJ L 240, 10.9.1999, p. 11.

- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" in the list in Annex 15 means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or the beneficiary country within the meaning of Article 67(1) or in the beneficiary republic within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised System;
- (i) "classified" refers to the classification of a product or material under a particular heading;
- (j) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.

Section 1

Generalised system of preferences

Subsection 1

Definition of the concept of originating products

Article 67

1. For the purposes of the provisions concerning generalised tariff preferences granted by the Community to

products originating in developing countries (hereinafter referred to as "beneficiary countries"), the following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 68;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 69.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

3. Paragraph 1 shall apply *mutatis mutandis* in order to establish the origin of the products obtained in the Community.

4. In so far as Norway and Switzerland grant generalised tariff preferences to products originating in the beneficiary countries referred to in paragraph 1 and apply a definition of the concept of origin corresponding to that set out in this section, products originating in the Community, Norway or Switzerland which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

The provisions of the first subparagraph shall apply only to products originating in the Community, Norway or Switzerland (according to the rules of origin relative to the tariff preferences in question) which are exported direct to the beneficiary country.

The provisions of the first subparagraph shall not apply to products falling within Chapters 1 to 24 of the Harmonised System.

The Commission shall publish in the *Official Journal of the European Communities* (C series) the date from which the provisions laid down in the first and second subparagraphs shall apply.

5. The provisions of paragraph 4 shall apply on condition that Norway and Switzerland grant, by reciprocity, the same treatment to Community products.

Article 68

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

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

- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside its territorial waters by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- (k) goods produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary country or in a Member State,
- which sail under the flag of a beneficiary country or of a Member State,
- which are at least 50 % owned by nationals of the beneficiary country or of Member States or by a company having its head office in that country or in one of those Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary country or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or to the Member States or to public bodies or nationals of that beneficiary country or of the Member States,

— of which the master and officers are nationals of the beneficiary country or of the Member States, and

— of which at least 75 % of the crew are nationals of the beneficiary country or of the Member States.

3. The terms "beneficiary country" and "Community" shall also cover the territorial waters of that country or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 69

For the purposes of Article 67, products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing, and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 70

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 69 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations),
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

- (c) (i) changes of packing and breaking-up and assembly of packages,
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary country or in the Community;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more of the operations specified in (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either a beneficiary country or the Community 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 70a

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised 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 Harmonised System, each product must be taken individually when applying the provisions of this section.

2. Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 71

1. By way of derogation from the provisions of Article 69, non-originating materials may be used in the

manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentage are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 72

1. By way of derogation from Article 67, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein with the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture (regional cumulation).

2. The country of origin of the final product shall be determined in accordance with Article 72a.

3. Regional cumulation shall apply to four separate regional groups of beneficiary countries benefiting from the generalised system of preferences:

- (a) the Association of South-East Asian Nations (ASEAN) (Brunei-Darussalam, Cambodia⁽¹⁾, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam);
- (b) the Central American Common Market (CACM) (Costa Rica, Honduras, Guatemala, Nicaragua, Panama⁽²⁾, El Salvador);
- (c) the Andean Community (Bolivia, Colombia, Ecuador, Peru, Venezuela);
- (d) the South Asian Association for Regional Cooperation (SAARC) (Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka)⁽³⁾.

4. The expression "regional group" shall be taken to mean the ASEAN, the CACM, the Andean Community or the SAARC, as the case may be.

⁽¹⁾ With entry into force on 1.9.1999.

⁽²⁾ With entry into force on 1.7.2000.

⁽³⁾ The Commission shall publish, in the *Official Journal of the European Communities* (C series) the date on which these countries fulfilled the obligations laid down in Article 72b.

Article 72a

1. When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out, provided that:

- (a) the value added there, as defined in paragraph 3, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and
- (b) the working or processing carried out there exceeds that set out in Article 70 and, in the case of textile products, also those operations referred to at Annex 16.

2. When the conditions of original in paragraph 1(a) and (b) are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

3. "Value added" means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

4. Proof of the originating status of goods exported from a country of a regional group to another country of the same group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin Form A issued in the first country.

5. Proof of the originating status, acquired or retained under the terms of Article 72, this Article and Article 72b, of goods exported from a country of a regional group to the Community, shall be established by a certificate of origin Form A issued or an invoice declaration made out in that country on the basis of a certificate of origin Form A issued according to the provisions of paragraph 4.

6. The country of origin shall be marked in box 12 of the certificate of origin Form A or on the invoice declaration, that country being:

- in the case of products exported without further working or processing according to paragraph 4, the country of manufacture;
- in the case of products exported after further working or processing, the country of origin as determined in accordance with paragraph 1.

Article 72b

1. Articles 72 and 72a shall apply only where:

- (a) the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in this section;
- (b) each country of the regional group has undertaken to comply or ensure compliance with the terms of this section and to provide the administrative cooperation necessary both to the Community and to the other countries of the regional group in order to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

This undertaking shall be transmitted to the Commission through the Secretariat of the regional group.

The Secretariats are as follows:

- the ASEAN General Secretariat,
- Secretaría de Integración Económica Centroamericana (SIECA),
- the Junta del Acuerdo de Cartagena,
- the SAARC Secretariat,

as the case may be.

2. The Commission shall inform the Member States when the conditions set out in paragraph 1 have been satisfied, in the case of each regional group.

3. Article 78(1)(b) shall not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing take place there.

Article 73

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 74

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products. 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 % of the ex-works price of the set.

Article 75

In order to determine whether a product is an originating product, 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.

Article 76

1. Derogations from the provisions of this section may be made in favour of the least-developed beneficiary countries benefiting from the generalised system of preferences when the development of existing industries or the creation of new industries justifies them. The least-developed beneficiary countries are listed in the Council Regulations and the ECSC Decision concerning the application of generalised tariff preferences. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request in accordance with paragraph 3.

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

- (a) cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to business closures;
- (b) 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 encouraging implementation of the investment programme would enable the rules to be satisfied by stages;
- (c) the economic and social impact of the decision to be taken especially in respect of employment in the beneficiary countries and the Community.

3. In order to facilitate the examination of requests for derogation, the country making the request shall 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,
- manufacturing process,
- value added,
- the number of employees in the enterprise concerned,
- the anticipated volume of the exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested,
- other observations.

4. The Commission shall present the derogation-request to the Committee. It shall be decided on according to the procedure laid down in Article 249 of the Code.

5. Where use is made of a derogation, the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 89:

“Derogation – Regulation (EC) No .../...”.

6. The provisions of paragraphs 1 to 5 shall apply to any prolongations.

Article 77

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or in the Community.

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

- the products returned are the same as those which were exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 78

1. The following shall be considered as transported direct from the beneficiary country to the Community or from the Community to the beneficiary country:

- (a) products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applied;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary country or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the Community or to the beneficiary country, provided that the products remain under the surveillance of the customs authorities of the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (d) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or of the Community.

2. Evidence that the conditions specified in paragraph 1(b) and (c) have been fulfilled shall be supplied to the competent customs authorities 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:
 - giving an exact description of the products,
 - 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
 - certifying the conditions under which the products remained in the country of transit;
- (c) or, failing these, any substantiating documents.

Article 79

1. Originating products sent from a beneficiary country for exhibition in another country and sold after the exhibition for importation into the Community shall benefit, on importation, from the tariff preferences referred to in Article 67, provided that the products meet the

requirements of this section entitling them to be recognised as originating in the beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has consigned these products from the beneficiary country directly to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A certificate of origin Form A shall be submitted to the Community customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and 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.

Subsection 2

Proof of origin

Article 80

Products originating in the beneficiary country shall benefit from the tariff preferences referred to in Article 67, on submission of either:

- (a) a certificate of origin Form A, a specimen of which appears in Annex 17; or
- (b) in the cases specified in Article 89(1), a declaration, the text of which appears in Annex 18, 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 (hereinafter referred to as the "invoice declaration").

(a) CERTIFICATE OF ORIGIN FORM A

Article 81

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 67, provided that they have been transported directly within the meaning of Article 78, on submission of a certificate of origin Form A, issued by the customs authorities or by other competent governmental authorities of the beneficiary country, provided that the latter country:

- has communicated to the Commission the information required by Article 93, and
- assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. A certificate of origin Form A may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article 67.

3. A certificate of origin Form A shall be issued only on written application from the exporter or his authorised representative.

4. The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

5. The certificate shall be issued by the competent governmental authorities of the beneficiary country if the products to be exported can be considered as products originating in that country within the meaning of Subsection 1. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

6. For the purposes of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

7. It shall be the responsibility of the competent governmental authorities of the beneficiary country to ensure that certificates and applications are duly completed.

8. The completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall be duly completed by indicating "European Community" or one of the Member States.

9. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, shall be handwritten.

Article 82

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 Harmonised System and falling within Section XVI or XVII or heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 83

Since the certificate of origin Form A constitutes the documentary evidence for the application of provisions concerning the tariff preferences referred to in Article 67, it shall be the responsibility of the competent governmental authorities of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 84

Proofs of origin shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures laid down in Article 62 of the Code. 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 application of this section.

Article 85

1. By way of derogation from Article 81(5), a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.

2. The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a

certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported.

3. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement "Issued retrospectively" or "Délivré a posteriori".

Article 86

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

2. For the purposes of Article 90b, the duplicate shall take effect from the date of the original.

Article 87

1. When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the Community or to Switzerland or Norway. The replacement certificate(s) of origin Form A shall be issued by the customs office under whose control the products are placed.

2. The replacement certificate issued in application of paragraph 1 or Article 88 shall be regarded as the definitive certificate of origin for the products to which it refers. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued.

Box 4 shall contain the words "Replacement certificate" or "Certificat de remplacement", as well as the date of issue of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

All particulars or the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9.

References the re-exporter's invoice shall be given in box 10.

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

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

5. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of products which benefit from the tariff preferences referred to in Article 67, under a derogation granted in accordance with the provisions of Article 76, the procedure laid down in this Article shall apply only when such products are intended for the Community.

Article 88

Originating products within the meaning of this section shall be eligible on importation into the Community to benefit from the tariff preferences referred to in Article 67 on production of a replacement certificate of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent governmental authorities of the beneficiary country, provided that the conditions laid down in Article 78 have been satisfied and provided that Norway or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates issued. The verification procedure laid down in Article 94 shall apply *mutatis mutandis*. The time limit laid down in Article 94(3) shall be extended to eight months.

(b) INVOICE DECLARATION

Article 89

1. The invoice declaration may be made out:

(a) by an approved Community exporter within the meaning of Article 90, 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, and provided that the assistance referred to in Article 81(1) shall apply to this procedure.

2. An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary country, and fulfil the other requirements of this section.

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

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

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 90 shall not be required to sign such declarations provided that he gives the customs authorities 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. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) one invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

Article 90

1. The customs authorities of the Community may authorise any exporter, hereinafter referred to as an "approved exporter", who makes frequent shipments of products originating in the Community within the

meaning of Article 67(2), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this section, to make out invoice declarations, irrespective of the value of the products concerned.

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 approval exporter a customs authorisation number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes improper use of the authorisation.

Article 90a

1. Evidence of the originating status of Community products within the meaning of Article 67(2) shall be furnished by either:

- (a) the production of an EUR.1 movement certificate, a specimen of which is set out in Annex 21; or
- (b) the production of a declaration as referred to in Article 89.

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

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

Article 90b

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

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 the tariff preferences referred to in Article 67, 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.

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

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 90c

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 67 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section and where there is no doubt as to the veracity of such a declaration.

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.

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 91

1. When Article 67(2), (3) or (4) applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in the Community, Norway or Switzerland are used shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration.

2. Box 4 of certificates of origin Form A issued in the cases set out in paragraph 1 shall contain the remark "EC cumulation", "Norway cumulation", "Switzerland cumulation", or "Cumul CE", "Cumul Norvège", "Cumul Suisse".

Article 92

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

Obvious formal errors such as typing errors on a certificate of origin Form A, an EUR.1 movement certificate or an invoice declaration 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 that document.

Subsection 3

Methods of administrative cooperation

Article 93

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however,

when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps mentioned in this paragraph.

2. The Commission shall publish, in the *Official Journal of the European Communities* ("C" series), the date on which the new beneficiary countries referred to in Article 97 met the obligations set out in paragraph 1.

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

Article 93a

For the purposes of the provisions concerning the tariff preferences referred to in Article 67, every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the products, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

Article 94

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

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities in the Community shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the said authorities decide to suspend the granting of the tariff preferences referred to in Article 67 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such

verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country or in the Community.

4. In the case of certificates of origin Form A issued in accordance with Article 91, the reply shall include a copy (copies) of the EUR.1 movement certificate(s) or, where necessary, of the corresponding invoice declaration(s).

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

The provisions of the first subparagraph shall apply between the countries of the same regional group for the purposes of the subsequent verification of the certificates of origin Form A issued in accordance with this section.

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

7. For the purposes of the subsequent verification of certificates of origin Form A, copies of the certificates, as well as any export documents referring to them, shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country.

Article 95

Article 78(1)(c) and Article 88 shall apply only in so far as Norway and Switzerland, in the context of tariff preferences granted by them to certain products

originating in developing countries, apply provisions similar to those of the Community.

The Commission shall inform the Member States' customs authorities of the adoption by Norway and Switzerland of such provisions and shall notify them of the date from which the provisions of Article 78(1)(c) and Article 88, and the similar provisions adopted by Norway and Switzerland, are applied.

These provisions shall apply on condition that the Community, Norway and Switzerland have concluded an agreement stating, among other things, that they shall provide each other with the necessary mutual assistance in matters of administrative cooperation.

Subsection 4

Ceuta and Melilla

Article 96

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in Ceuta and Melilla.

2. This Section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary country benefiting from the generalised system of preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3. Ceuta and Melilla shall be regarded as a single territory.

4. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

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

Subsection 5

Final provision

Article 97

When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the relevant Council Regulations or the ECSC Decision, goods originating in that country or territory may benefit from the generalised system of preferences on condition

that they were exported from the beneficiary country or territory on or after the date referred to in Article 93(2).

Section 2

Republics of Albania, Bosnia and Herzegovina, and Croatia; former Yugoslav Republic of Macedonia (for certain wines), Republic of Slovenia (for certain wines)

Subsection 1

Definition of the concept of originating products

Article 98

1. For the purposes of the provisions concerning tariff preferences granted by the Community to certain products originating in the Republics of Albania, Bosnia and Herzegovina, and Croatia, in the former Yugoslav Republic of Macedonia (for certain wines) and in the Republic of Slovenia (for certain wines) (hereinafter referred to as "beneficiary republics"), the following products shall be considered as originating in a beneficiary republic:

- (a) products wholly obtained in that beneficiary republic with the meaning of Article 99;
- (b) products obtained in that beneficiary republic, in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 100.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary republic to working or processing going beyond that described in Article 101 shall be considered as originating in that beneficiary republic.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Community.

Article 99

1. The following shall be considered as wholly obtained in a beneficiary republic or in the Community:

- (a) mineral products extracted from its solid or from its seabed;
- (b) vegetable products harvested there;

- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea-fishing and other products taken from the sea outside the territorial waters by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there, fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- (k) goods produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary republic or in a Member State,
- which sail under the flag of a beneficiary republic or of a Member State,
- which are owned to the extent of at least 50 % by nationals of the beneficiary republic or of Member States or by a company with its head office in that republic or in one of the Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary republic or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary republic or to the Member States or to public bodies or nationals of that beneficiary republic or of the Member States,
- of which the master and officers are nationals of the beneficiary Republic or of the Member States, and

— of which at least 75 % of the crew are nationals of the beneficiary republic or of the Member States.

3. The terms "beneficiary republic" and "Community" shall also cover the territorial waters of that republic or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary republic or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 100

For the purposes of Article 98, products which are not wholly obtained in a beneficiary republic or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this section, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the 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.

Article 101

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 100 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading-out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking-up and assembly of packages,

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating in a beneficiary republic or in the Community;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more of the operations specified in (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in either a beneficiary republic or the Community 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 101a

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised 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 Harmonised System, each product must be taken individually when applying the provisions of this Section.

2. Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 102

1. By way of derogation from the provisions of Article 100, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 103

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 regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 104

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the 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 % of the ex-works price of the set.

Article 105

In order to determine whether a product is an originating product, 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.

Article 106

The conditions set out in this section for acquiring originating status must continue to be fulfilled at all times in the beneficiary republic or in the Community.

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

- the products returned are the same as those which were exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 107

1. The following shall be considered as transported directly from the beneficiary republic to the Community or from the Community to the beneficiary republic:

- (a) products transported without passing through the territory of any other country;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary republic or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary republic or of the Community.

2. Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; and
- (b) a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the products,
 - 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
 - certifying the conditions under which the products remained in the country of transit;
- (c) or, failing these, any substantiating documents.

Article 108

1. Originating products, sent from a beneficiary republic for exhibition in another country and sold after the exhibition for importation into the Community, shall benefit on importation from the tariff preferences referred to in Article 98, provided that they meet the requirements of this section entitling them to be recognised as originating in that beneficiary republic and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has consigned the products from the beneficiary republic directly to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. An EUR.1 movement certificate shall be submitted to the Community customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

Subsection 2

Proof of origin

Article 109

Products originating in the beneficiary republic shall benefit from the tariff preferences referred to in Article 98, on submission of either:

- (a) an EUR.1 movement certificate, a specimen of which appears in Annex 21, or
- (b) in the cases specified in Article 116(1), a declaration, the text of which appears in Annex 22, 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 (hereinafter referred to as the "invoice declaration").

(a) EUR.1 MOVEMENT CERTIFICATE

Article 110

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 98, provided they have been transported directly with the meaning of Article 107, on submission of an EUR.1 movement certificate issued by the customs or other competent governmental authorities of Albania, Bosnia and Herzegovina, Croatia, the former Yugoslav Republic of Macedonia or Slovenia, on condition that those beneficiary republics:

- have communicated to the Commission the information required by Article 121, and
- assist the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. An EUR.1 movement certificate may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to on Article 98.

3. An EUR.1 movement certificate shall be issued only on written application from the exporter or his authorised representative. Such application shall be made on a form, a specimen of which appears in Annex 21, which shall be completed in accordance with the provisions of this subsection.

Applications for EUR.1 movement certificates shall be kept for at least three years by the competent authorities of the exporting beneficiary republic or Member State.

4. The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of an EUR.1 movement certificate.

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the

correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of their accounts and to any check by the said authorities on the circumstances in which the products were obtained.

5. The EUR.1 movement certificate shall be issued by the competent governmental authorities of the beneficiary republics or by the customs authorities of the exporting Member State, if the products to be exported can be considered as originating products within the meaning of this section.

6. Since the EUR.1 movement certificate constitutes the documentary evidence for the application of the preferential arrangements set out in Article 98, it shall be the responsibility of the competent governmental authorities of the beneficiary republic or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities of the beneficiary republic or the customs authorities of the exporting member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the competent governmental authorities of the beneficiary republic or of the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed.

9. The date of issue of the EUR.1 movement certificate shall be indicated in that part of the certificate reserved for the customs authorities.

10. An EUR.1 movement certificate shall be issued by the competent authorities of the beneficiary republic or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as the export has taken place or is ensured.

Article 111

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 Harmonised System and falling within Section XVI or XVII or within heading No 7308 or 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 112

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. 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 application of this section.

Article 113

1. By way of derogation from Article 110(10), an EUR.1 movement certificate may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent authorities that an EUR.1 movement certificate was issued but was not accepted at importation for technical reasons.

2. The competent authorities may issue an EUR.1 movement certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that an EUR.1 movement certificate satisfying the provisions of this section was not issued when the products in question were exported.

3. EUR.1 movement certificates issued retrospectively shall be endorsed with one of the following phrases:

- "EXPEDIDO A POSTERIORI",
- "UDSTEDT EFTERFØLGENDE",
- "NACHTRÄGLICH AUSGESTELLT",
- "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ",
- "ISSUED RETROSPECTIVELY",
- "DÉLIVRÉ A POSTERIORI",
- "RILASCIATO A POSTERIORI",
- "AFGEGEVEN A POSTERIORI",
- "EMITIDO A POSTERIORI",
- "ANNETTU JÄLKIKÄTEEN",
- "UTFÄRDAT I EFTERHAND".

4. The endorsement referred to in paragraph 3 shall be inserted in the "Remarks" box of the EUR.1 movement certificate.

Article 114

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

2. The duplicate issued in this way shall be endorsed with one of the following words:

- "DUPLICADO",
- "DUPLIKAT",
- "DUPLIKAT",
- "ΑΝΤΙΓΡΑΦΟ",
- "DUPLICATE",
- "DUPLICATA",
- "DUPLICATO",
- "DUPLICAAT",
- "SEGUNDA VIA",
- "KAKSOISKAPPALE",
- "DUPLIKAT".

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

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

Article 115

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

- (b) INVOICE DECLARATION

Article 116

1. The invoice declaration may be made out:

- (a) by an approved Community exporter within the meaning of Article 117, 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, and on condition that the assistance referred to in Article 110(1) shall apply to this procedure.

2. An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary republic and fulfil the other requirements of this section.

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

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22, 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 117 shall not be required to sign such declarations provided that he gives the customs authorities 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. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) an invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

Article 117

1. The customs authorities in the Community may authorise any exporter, hereinafter referred to as an

"approved exporter", who makes frequent shipments of products originating in the Community within the meaning of Article 98(2), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this section, to make out invoice declarations, irrespective of the value of the products concerned.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall assign the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or otherwise makes improper use of the authorisation.

Article 118

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

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 the tariff preferences referred to in Article 98, 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.

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

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

- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
- (c) are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 119

1. Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 98 without requiring the submission of an EUR.1 movement certificate or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this section, and where there is no doubt as to the veracity of such a declaration.
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.

Furthermore, the total value of the products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of traveller's personal luggage.

Article 120

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 that document does correspond to the products submitted.

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 that document.

Subsection 3

Methods of administrative cooperation

Article 121

1. The beneficiary republics shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue EUR.1 movement certificates, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the EUR.1 movement certificates and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary republics. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly-authorised representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall send, to the beneficiary republics, the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of EUR.1 movement certificates.

Article 122

1. Subsequent verifications of EUR.1 movement certificates and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the beneficiary republics have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.

2. For the purposes of implementing the provisions of paragraph 1, the competent authorities in the importing Member State or beneficiary republic shall return the EUR.1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities in the exporting beneficiary republic or Member State, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences

referred to in Article 98 while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary republic within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary republic or in the Community.

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

5. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary republic shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.

6. For the purposes of the subsequent verification of EUR.1 movement certificates, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary republic or by the customs authorities of the exporting Member State.

Subsection 4

Ceuta and Melilla

Article 123

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in

the Community" does not cover products originating in Ceuta and Melilla.

2. This section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary republics benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3. Ceuta and Melilla shall be considered as a single territory.

4. The provisions of this section concerning the issue, use and subsequent verification of EUR.1 movement certificates shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

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

6. In Article 237(1) and (4), the terms 'C1' and 'C2/CP3' are replaced by 'CN22' and 'CN23' respectively.

7. In 'Part I, Customs — approved treatment or use, title I, Release for free circulation', Chapter 2 (Articles 291 to 308) is replaced by the following:

'CHAPTER 2

End-use

Article 291

1. This chapter applies where it is provided that goods released for free circulation with a favourable tariff treatment or at a reduced or zero rate of duty on account of their end-use are subject to end-use customs supervision.

2. For the purposes of this chapter:

- (a) "single authorisation" means: an authorisation involving different customs administrations;
- (b) "accounts" means: the holder's commercial, tax or other accounting material, or such data held on their behalf;
- (c) "records" means: the data containing all the necessary information and technical details on whatever medium, enabling the customs authorities to supervise and control operations.

Article 292

1. The granting of a favourable tariff treatment in accordance with Article 21 of the Code shall, where it is

provided that goods are subject to end-use customs supervisions, be subject to a written authorisation.

Where goods are released for free circulation at a reduced or zero rate of duty on account of their end-use and the provisions in force require that the goods remain under customs supervision in accordance with Article 82 of the Code, a written authorisation for the purposes of end-use customs supervisions shall be necessary.

2. Applications shall be made in writing using the model set out in Annex 67. The customs authorities may permit renewal or modification to be applied for by simple written request.

3. In particular circumstances the customs authorities may allow the declaration for free circulation in writing or by means of a data-processing technique using the normal procedure to constitute an application for authorisation, provided that:

- the application only invoices one customs administration,
- the applicant wholly assigns the goods to the prescribed end-use, and
- the proper conduct of operations is safeguarded.

4. Where the customs authorities consider any of the information given in the application inadequate, they may require additional details from the applicant.

In particular, in cases where an application may be made by making a customs declaration, the customs authorities shall require, without prejudice to Article 218, that the application be accompanied by a document made out by the declarant containing at least the following information, unless such information is deemed unnecessary or is entered on the customs declaration:

- (a) name and address of the applicant, the declarant and the operator;
- (b) nature of the end-use;
- (c) technical description of the goods, products resulting from their end-use and means of identifying them;
- (d) estimated rate of yield or method by which that rate is to be determined;
- (e) estimated period for assigning the goods to their end-use;
- (f) the place where the goods are put to the end-use.

5. Where a single authorisation is applied for, the prior agreement of the authorities shall be necessary according to the following procedure.

The application shall be submitted to the customs authorities designated for the place

- where the applicant's main accounts are kept facilitating audit-based controls, and where at least part of the operations to be covered by the authorisation are carried out; or
- otherwise, where the goods are assigned to the prescribed end-use.

These customs authorities shall communicate the application and the draft authorisation to the other customs authorities concerned, which shall acknowledge the date of receipt within 15 days.

The other customs authorities concerned shall notify any objections within 30 days of the date on which the draft authorisation was received. Where objections are notified within the above period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.

The customs authorities may issue the authorisation if they have received no objections to the draft authorisation within the 30 days.

The customs authorities issuing the authorisation shall send a copy to all customs authorities concerned.

6. Where the criteria and conditions for the granting of a single authorisation are generally agreed on between two or more customs administrations, the said administrations may also agree to replace prior consultation by simple notification. Such notification shall always be sufficient where a single authorisation is renewed or revoked.

Article 293

1. An authorisation using the model set out in Annex 67 shall be granted to persons established in the customs territory of the Community, provided that the following conditions are met:

- (a) the activities envisaged are consistent with the prescribed end-use and with the provisions for the transfer of goods in accordance with Article 296 and the proper conduct of operations is ensured;
- (b) the applicant offers every guarantee necessary for the proper conduct of operations to be carried out and will undertake the obligations:

- to whole or partly assign the goods to the prescribed end-use or to transfer them and to provide evidence of their assignment or transfer in accordance with the provisions in force,
- not to take actions incompatible with the intended purpose of the prescribed end-use,
- to notify all factors which may affect the authorisation to the competent customs authorities;

(c) efficient customs supervision is ensured and the administrative arrangements to be taken by the customs authorities are not disproportionate to the economic needs involved;

(d) adequate records are kept and retained;

(e) security is provided where the customs authorities consider this necessary.

2. For an application under Article 292(3), the authorisation shall be granted to persons established in the customs territory of the Community by acceptance of the customs declaration, under the other conditions set out in paragraph 1.

3. The authorisation shall include the following items, unless such information is deemed unnecessary:

- (a) identification of the authorisation holder;
- (b) where necessary Combined Nomenclature or TARIC code, type and description of the goods and of the end-use operations and provisions concerning rates of yield;
- (c) means and methods of identification and of customs supervision;
- (d) the period within which the goods have to be assigned to the prescribed end-use;
- (e) the customs offices where the goods are declared for free circulation and the offices to supervise the arrangements;
- (f) the places where the goods have to be assigned to the prescribed end-use;
- (g) the security to be provided, where appropriate;
- (h) the period of validity of the authorisation;
- (i) where applicable, the possibility of transfer of the goods in accordance with Article 296(1);

(j) where applicable, the simplified arrangements for the transfer of goods under Article 296(2), second subparagraph, and (3);

(k) where applicable, simplified procedures authorised in accordance with Article 76 of the Code;

(l) methods of communication.

4. Without prejudice to Article 294 the authorisation shall take effect on the date of issue or at any later date given in the authorisation.

Article 294

1. The customs authorities may issue a retroactive authorisation.

Without prejudice to paragraphs 2 and 3, a retroactive authorisation shall take effect on the date the application was submitted.

2. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

3. In exceptional circumstances, the retroactive effect of an authorisation may be extended further, but not more than one year before the date the application was submitted, provided a proven economic need exists and:

- (a) the application is not related to attempted deception or to obvious negligence;
- (b) the applicant's accounts confirm that all the requirements of the arrangements can be regarded as having been met and, where appropriate, in order to avoid substitution the goods can be identified for the period involved, and such accounts allow the arrangements to be verified;
- (c) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the declaration.

Article 295

The expiry of an authorisation shall not affect goods which were in free circulation by virtue of that authorisation before it expired.

Article 296

1. The transfer of goods between different places designated in the same authorisation may be undertaken without any customs formalities.

2. Where a transfer of goods is carried out between two authorisation holders established in different Member States and the customs authorities concerned have not agreed simplified procedures in accordance with paragraph 3, the T5 control copy provided for in Annex 63 shall be used in accordance with the following procedure:

(a) the transferor shall complete the T5 control copy in triplicate (one original and two copies). The copies shall be numbered in an appropriate manner;

(b) the T5 control copy shall include:

- in box A (“Office of departure”), the address of the competent customs office specified in the transferor's authorisation,
- in box 2, the name or trading name, full address and authorisation number of the transferor,
- in box 8, the name or trading name, full address and authorisation number of the transferee,
- in the box “Important note” and in box B the text shall be crossed out,
- in boxes 31 and 33, respectively, the description of the goods as at the time in transfer, including the number of items, and the relevant CN code,
- in box 38, the net mass of the goods,
- in box 103, the net quantity of the goods in words
- in box 104, a tick in the box “Other (specify)”, and in block capitals one of the following:
 - DESTINO ESPECIAL: MERCANCIAS RESPECTO DE LAS CUALES, LAS OBLIGACIONES SE CEDEN AL CESIONARIO (REGLAMENTO (CEE) N° 2454/93, ARTÍCULO 296)
 - SÆRLIGT ANVENDELSESFØRMÅL: VARER, FOR HVILKE FORPLIGTELSENE OVERDRAGES TIL ERHVERVEREN (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 296)
 - BESONDERE VERWENDUNG: WAREN MIT DENEN DIE PFLICHTEN AUF DEN ÜBERNEHMER ÜBERTRAGEN WERDEN (ARTIKEL 296 DER VERORDNUNG (EWG) Nr. 2454/93)

— ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΓΙΑ ΤΑ ΟΠΟΙΑ ΟΙ ΥΠΟΧΡΕΩΣΕΙΣ ΕΚΧΩΡΟΥΝΤΑΙ ΣΤΟΝ ΕΚΔΟΧΕΑ (ΑΡΘΡΟ 296 ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 2454/93)

— END-USE: GOODS FOR WHICH THE OBLIGATIONS ARE TRANSFERRED TO THE TRANSFEREE (REGULATION (EEC) No 2454/93, ARTICLE 296)

— DESTINATION PARTICULIÈRE: MARCHANDISES POUR LESQUELLES LES OBLIGATIONS SONT TRANSFÉRÉES AU CESSIONNAIRE [RÈGLEMENT (CEE) N° 2454/93, ARTICLE 296]

— DESTINAZIONE PARTICOLARE: MERCI PER LE QUALI GLI OBBLIGHI SONO TRASFERITI AL CESSIONARIO (REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 296)

— BIJZONDERE BESTEMMING: GOEDEREN WAARVOOR DE VERPLICHTINGEN AAN DE OVERNEMER WORDEN OVERGEDRAGEN (VERORDENING (EEG) Nr. 2454/93, ARTIKEL 296)

— DESTINO ESPECIAL: MERCADORIAS RELATIVAMENTE ÀS QUAIS AS OBRIGAÇÕES SÃO TRANSFERIDAS PARA O CESSIONÁRIO [REGULAMENTO (CEE) N.º 2454/93, ARTIGO 296.º]

— TIETTY KÄYTTÖTARKOITUS: TAVARAT, JOIHIN LIITTYVÄT VELVOITTEET SIIRRETÄÄN SIIRRONSAAJALLE (ASETUS (ETY) N:o 2454/93, 296 ARTIKLA)

— ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR FÖR VILKA SKYLDIGHETERNA ÖVERFÖRS TILL DEN MOTTAGANDE PARTEN (ARTIKEL 296 I FÖRORDNING (EEG) nr 2454/93)

— in box 106:

- the taxation elements of the import goods,
- the registered number and date of the declaration for release for free circulation and the name and address of the customs office where the declaration was made;

(c) the transferor shall send the complete set of T5 control copies to the transferee;

(d) the transferee shall attach the original of the commercial document showing the date of receipt of the goods to the set of T5 control copies and submit all documents to the customs office determined in his authorisation. He shall also immediately notify this customs office of any excess, shortfall, substitution or other irregularity;

- (e) the customs office specified in the transferee's authorisation shall fill in box J, including the date of receipt by the transferee, in the original T5 after having verified the corresponding commercial documents and date and stamp the original in box J and the two copies in box E. The customs office shall retain the second copy in its records and return the original and the first copy to the transferee;
- (f) the transferee shall retain the first T5 copy in his records and forward the original to the transferor;
- (g) the transferor shall retain the original in his records.

The customs authorities concerned may agree simplified procedures in accordance with the provisions for the use of the T5 control copy.

3. Where the customs authorities concerned consider that the proper conduct of operations is safeguarded, they may agree a transfer of goods between two authorisation holders established in two different Member States to be made without using the T5 control copy.

4. Where a transfer is carried out between two authorisation holders established in the same Member States, this shall be done in accordance with national rules.

5. With the receipt of the goods the transferee shall become the holder of obligations under this chapter in respect of the transferred goods.

6. The transferor shall be discharged from his obligations where the following conditions are fulfilled:

- the transferee has received the goods and was informed that the goods for which the obligations are transferred, are subject to end-use customs supervision;
- customs control has been taken over by the transferee's customs authority; unless otherwise provided by the customs authorities, this shall be when the transferee has entered the goods in his records.

Article 297

1. In the case of the transfer of materials for the maintenance or repair of aircraft either under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic, an air waybill or equivalent document may be used instead of the T5 control copy.

2. The air waybill or equivalent document shall contain at least the following particulars:

- (a) the name of the consigning airline;
- (b) the name of the airport of departure;
- (c) the name of the receiving airline;
- (d) the name of the airport of destination;
- (e) the description of the materials;
- (f) the number of articles.

The particulars referred to in the first subparagraph may be given in coded form or by reference to an attached document.

3. The air waybill or equivalent document must bear on its face one of the following indications in block capitals:

- DESTINO ESPECIAL
- SÆRLIGT ANVENDELSIFORMÅL
- BESONDERE VERWENDUNG
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ
- END-USE
- DESTINATION PARTICULIÈRE
- DESTINAZIONE PARTICOLARE
- BIJZONDERE BESTEMMING
- DESTINO ESPECIAL
- TIETTY KÄYTTÖTARKOITUS
- ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL

4. The consigning airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of departure, make a further copy available to the competent customs office.

The receiving airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of destination, make a further copy available to the competent customs office.

5. The intact materials and the copies of the air waybill or equivalent document shall be delivered to the receiving airline in the places specified by the customs authorities in

the airline's Member State residence. The receiving airline shall enter the materials in its records.

6. The obligations arising under paragraphs 1 to 5 shall pass from the consigning airline to the receiving airline at the time when the intact materials and copies of the air waybill or equivalent document are delivered to the latter.

Article 298

1. The customs authorities may, subject to conditions they shall lay down, approve the exportation of the goods or destruction of the goods.

2. Where agricultural products are exported, box 44 of the Single Administrative Document or any other document used shall bear one of the following indications in block capitals:

— ARTÍCULO 298, REGLAMENTO (CEE) N° 2454/93, DESTINO ESPECIAL: MERCANCIAS DESTINADAS A LA EXPORTACIÓN — NO SE APLICAN RESTITUCIONES AGRÍCOLAS

— ART. 298 I FORORDNING (EØF) Nr. 2454/93 SÆRLIGT ANVENDELSESFØRMÅL: VARER BESTEMT TIL UDFØRSEL — INGEN RESTITUTION

— ARTIKEL 298 DER VERORDNING (EWG) Nr. 2454/93 BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN — ANWENDUNG DER LANDWIRTSCHAFTLICHEN AUSFUHRERSTATUTUNGEN AUSGESCHLOSSEN

— ΑΡΘΡΟ 298 ΤΟΥ ΚΑΝ. (CEE) αριθ. 2454/93 ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΡΟΟΡΙΖΟΜΕΝΑ ΓΙΑ ΕΞΑΓΩΓΗ — ΑΠΟΚΛΕΙΟΝΤΑΙ ΟΙ ΓΕΩΡΓΙΚΕΣ ΕΠΙΣΤΡΟΦΕΣ

— ARTICLE 298 REGULATION (EEC) No 2454/93 END-USE: GOODS DESTINED FOR EXPORTATION — AGRICULTURAL REFUNDS NOT APPLICABLE

— ARTICLE 298, RÈGLEMENT (CEE) N° 2454/93 DESTINATION PARTICULIÈRE: MARCHANDISES PRÉVUES POUR L'EXPORTATION — APPLICATION DES RESTITUTIONS AGRICOLES EXCLUE

— ARTICOLO 298 (CEE) N° 2454/93 DESTINAZIONE PARTICOLARE: MERCI PREVISTE PER L'ESPORTAZIONE — APPLICAZIONE DELLE RESTITUZIONI AGRICOLE ESCLUSA

— ARTIKEL 298, VERORDENING (EEG) Nr. 2454/93 BIJZONDERE BESTEMMING: VOOR UITVOER BESTEMDE GOEDEREN — LANDBOUWRESTITUTIES NIET VAN TOEPASSING

— ARTIGO 298.º REG. (CEE) N.º 2454/93 DESTINO ESPECIAL: MERCADORIAS DESTINADAS À EXPORTAÇÃO — APLICAÇÃO DE RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA

— 298 ART., AS. 2454/93 TIETTY KÄYTTÖTARKOITUS: VIETÄVIKSI TARKOITETTUJA TAVAROITA — MAATALOUSTUKEA EI SOVELLETA

— ARTIKEL 298 I FÖRORDNING (EEG) nr 2454/93 AVSEENDE ANVÄNDNING FÖR SÄRSKILDA ÄNDAMÅL: VAROR AVSEDDA FÖR EXPORT — JORDBRUKSBIDRAG EJ TILLÄMPLIGA

3. Where goods are exported, they shall be considered as non-Community goods from the time of acceptance of the export declaration.

4. In the case of destruction Article 182(5) of the Code shall apply.

Article 299

Where the customs authorities agree that the use of the goods otherwise than as provided for in the authorisation is justified, such use, other than export or destruction, shall entail the incurrence of a customs debt. Article 208 of the Code shall apply *mutatis mutandis*.

Article 300

1. The goods referred to in Article 291(1) shall remain under customs supervision and liable to import duties until the are:

(a) first assigned to the prescribed end-use;

(b) exported, destroyed or used otherwise in accordance with Articles 298 and 299.

However, where the goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding two years after the date of first assignment.

2. Waste and scrap which result from the working or processing of goods and losses due to natural wastage shall be considered as goods having been assigned to the prescribed end-use.

3. For waste and scrap which result from the destruction of goods, customs supervision shall end when they have been assigned a permitted customs-approved treatment or use.

8. In Articles 397, 419(4) and 434(6), the words 'Articles 463 to 470' are replaced by the words 'Article 843'.

9. Chapters 11 and 12 of Title II of Part II (Articles 463 to 495) are deleted.

10. Article 843 is replaced by the following:

'Article 843

1. This Title lays down the conditions applicable to goods moving from one point in the customs territory of the Community to another which temporarily leave that territory, whether or not crossing the territory of a third country, whose removal or export from the customs territory of the Community is prohibited or is subject to restrictions, duties or other charges on export by a Community measure in so far as that measure so provides and without prejudice to any special provisions which it may comprise.

These conditions shall not, however, apply:

— where, on declaration of the goods for export from the customs territory of the Community, proof is furnished to the customs office at which export formalities are carried out that an administrative measure freeing the goods from restriction has been taken, that any duties, taxes or other charges due have been paid or that, in the circumstances obtaining, the goods may leave the customs territory of the Community without further formalities, or

— where the goods are transported by direct flight without stopping outside the customs territory of the Community, or by a regular shipping service within the meaning of Article 313a.

2. Where the goods are placed under a Community transit procedure, the principal shall enter on the document used for the Community transit declaration, specifically in box 44 ("Additional information") of the Single Administrative Document where that is used, one of the following phrases:

— Salida de la Comunidad sometida a restricciones o imposiciones en virtud del (de la) Reglamento/Directiva/Decisión nº ...

— Udpassage fra Fællesskabet undergivet restriktioner eller afgifter i henhold til forordning/direktiv/afgørelse nr. ...

— Ausgang aus der Gemeinschaft — gemäß Verordnung/Richtlinie/Beschluß Nr. ... Beschränkungen oder Abgaben unterworfen.

— Η έξοδος από την Κοινότητα υποβάλλεται σε περιορισμούς ή σε επιβαρύνσεις από τον κανονισμό/την οδηγία/την απόφαση αριθ. ...

— Exit from the Community subject to restrictions or charges under Regulation/Directive/Decision No ...

— Sortie de la Communauté soumise à des restrictions ou à des impositions par le règlement ou la directive/décision nº ...

— Uscita dalla Comunità soggetta a restrizioni o ad imposizioni a norma del(la) regolamento/direttiva/decisione n. ...

— Bij uitgang uit de Gemeenschap zijn de beperkingen of heffingen van Verordening/Richtlijn/Besluit nr. ... van toepassing.

— Saída da Comunidade sujeita a restrições ou a imposições pelo(a) Regulamento/Directiva/Decisão nº ...

— Yhteisöstä vientiin sovelletaan asetuksen/direktiivin./päättöksen N:o ... mukaisia rajoituksia tai maksuja

— Utförsel från gemenskapen omfattas i enlighet med förordning/direktiv/beslut ... av restriktioner eller pålagor

3. Where the goods are:

(a) placed under a customs procedure other than the Community transit procedure, or

(b) moved without being under a customs procedure.

The T5 control copy shall be made out in accordance with Articles 912a to 912g. In box 104 of the T5 form a cross shall be entered in the square "Other (specify)" and the phrase stipulated in paragraph 2 added.

In the case of goods falling within point (a) of the first subparagraph, the T5 control copy shall be made out at the customs office at which the formalities required for consignment of the goods are completed. In the case of goods falling within point (b) of the first subparagraph, the T5 control copy shall be presented with the goods at the competent customs office for the place where the goods leave the customs territory of the Community.

Those offices shall specify the latest date by which the goods, must be presented at the customs office of destination and, where appropriate, shall enter in the customs document under cover of which the goods are to be transported the phrase specified in paragraph 2.

For the purposes of the T5 control copy, the office of destination shall be either the office of destination for the customs procedure under point (a) of the first subparagraph or, where point (b) of the first subparagraph

applies, the competent customs office for the place where the goods are brought back into the customs territory of the Community.

4. Paragraph 3 shall also apply to goods moving from one point in the customs territory of the Community to another through the territory of one or more of the EFTA countries referred to in Article 309(f) which are reconsigned from one of those countries.
 5. If the Community measure referred to in paragraph 1 provides for the lodging of a guarantee, that guarantee shall be lodged in accordance with Article 912b(2).
 6. Where the goods, on arrival at the office of destination, either are not immediately recognised as having Community status or do not immediately undergo the customs formalities required for goods brought into the customs territory of the Community, the office of destination shall take all the measures prescribed for them.
 7. In the circumstances described in paragraph 3, the office of destination shall return the original of the T5 control copy without delay to the address shown in box B "Return to ..." of the T5 form once all the required formalities have been completed and annotations made.
 8. Where the goods are not brought back into the customs territory of the Community, they shall be deemed to have left the customs territory of the Community irregularly from the Member State where either they were placed under the procedure referred to in paragraph 2 or the T5 control copy was made out.
11. In the first subparagraph of Article 887(3), the words 'Articles 471 to 495' are replaced by 'Articles 912a to 912g'.

12. The following Part IVa is added after Article 912:

'Part IVa

CONTROLS ON THE USE AND/OR DESTINATION OF GOODS

Article 912a

1. For purposes of this part:
 - (a) "competent authorities" means: the customs authorities or any other Member State authority responsible for applying this part;
 - (b) "office" means: the customs office or body responsible at local level for applying this part;
 - (c) "T5 control copy" means: a T5 original and copy made out on forms corresponding to the specimen in Annex

63 accompanied where appropriate by either one or more original and copy forms T5 *bis* corresponding to the specimen in Annex 64 or one or more original and copy loading list T5 corresponding to the specimen in Annex 65. The forms shall be printed and completed in accordance with the explanatory note in Annex 66 and, where appropriate, any additional instructions laid down in other Community rules.

2. Where application of Community rules concerning goods imported into, exported from, or moving within the customs territory of the Community is subject to proof of compliance with the conditions prescribed by that measure for the use and/or destination of the goods, such proof shall be furnished by production of a T5 control copy, completed and used in accordance with the provisions of this part.
3. All goods entered on a given T5 control copy shall be loaded on a single means of transport within the meaning of the second subparagraph of Article 347(2), intended for a single consignee and the same use and/or destination.

The competent authorities may allow the form corresponding to the specimen in Annex 65 to be replaced by T5 loading lists made out by an integrated electronic or automatic data-processing system or by descriptive lists drawn up for the purposes of carrying out dispatch/export formalities which include all the particulars provided for in the Annex 65 specimen form, provided such lists are designed and completed in such a way that they can be used without difficulty by the authorities in question and offer all the safeguards considered appropriate by those authorities.

4. In addition to obligations imposed under specific rules, any person who signs a T5 control copy shall be required to put the goods described in that document to the declared use and/or dispatch the goods to the declared destination.

That person shall be liable in the event of the misuse by any person of any T5 control copy which the former has drawn up.

5. By way of derogation from paragraph 2 and unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, each Member State shall have the right to require that the proof of goods having been assigned to the use and/or destination provided for or prescribed shall be furnished in accordance with a national procedure, provided that the goods do not leave its territory before they have been assigned to that use and/or destination.

Article 912b

1. A T5 control copy shall be made out in one original and at least one copy. Each of their forms must bear the original signature of the person concerned and include all the particulars regarding the description of goods and any additional information required by the provisions relating to the Community rules imposing the control.

2. Where the Community rules imposing the control provide for the lodging of a guarantee, it shall be lodged:

- at the agency designated by those rules or, failing that, at either the office which issues the T5 control copy or another office designated for that purpose by the Member State to which that office belongs, and
- in that manner laid down in those rules or, failing that, by the authorities of that Member State.

In that case, one of the following phrases shall be entered in box 106 of the T5 form:

- Garantía constituida por un importe de ... euros
- Sikkerhed på ... EUR
- Sicherheit in Höhe von ... EURO geleistet
- Κατατεθείσα εγγύηση ποσού ... ΕΥΡΩ
- Guarantee of EUR ... lodged
- Garantie d'un montant de ... euros déposée
- Garanzia dell'importo di ... EURO depositata
- Zekerheid voor ... euro
- Entregue garantia num montante de ... EURO
- Annettu ... euron suuruinen vakuus
- Säkerhet ställd till et belopp av ... euro.

3. Where the Community rules imposing the control specify a time limit for assigning the goods to a particular use and/or destination, the statement "Time limit of ... days for completion" in box 104 of the T5 form shall be completed.

4. Where the goods are moving under a customs procedure, the T5 control copy shall be issued by the customs office where the goods are dispatched.

The document for the produce shall bear a reference to the T5 control copy issued. Similarly, box 109 of the T5 form issued shall contain a reference to the document used for the procedure.

5. Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office where the goods are dispatched.

One of the following phrases shall be entered in box 109 of the T5 form:

- Mercancías no incluidas en un régimen aduanero
- Ingen forsendelsesprocedure
- Nicht in einem Zollverfahren befindliche Waren
- Εμπορεύματα εκτός τελωνειακού καθεστώτος
- Goods not covered by a customs procedure
- Marchandises hors régime douanier
- Merci non vincolate ad un regime doganale
- Geen douaneregeling
- Mercadorias não sujeitas a regime aduaneiro
- Tullimenettelyn ulkopuolella olevat tavarat
- Varorna omfattas inte av något tullförfarande.

6. The T5 control copy shall be endorsed by the office referred to in paragraphs 4 and 5. Such endorsement shall comprise the following, to appear in box A (office of departure) of those documents:

- (a) in the case of the T5 form, the name and stamp of the office, the signature of the competent person, the date of authentication and a registration number which may be pre-printed;
- (b) in the case of the T5bis form or T5 loading list, the registration number appearing on the T5 form. That number shall be inserted either by means of a stamp incorporating the name of the office or by hand; in the latter case it shall be accompanied by the official stamp of the said office.

7. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, Article 349 shall apply *mutatis mutandis*. The office referred to in paragraphs 4 and 5 shall verify the consignment and shall complete and endorse box D, "Control by office of departure", on the front of the T5 form.

8. The office referred to in paragraphs 4 and 5 shall keep a copy of each T5 control copy. The originals of these documents shall be returned to the person concerned as soon as all administrative formalities have been carried out, and boxes A (Office of departure), and B (Return to ...) of the T5 form, duly completed.

9. Articles 353, 354 and 355 shall apply *mutatis mutandis*.

Article 912c

1. The goods and the originals of the T5 control copies shall be presented at the office of destination.

Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the office of destination may allow the goods to be delivered direct to the consignee on such conditions as it shall lay down to enable it to carry out its control on or after arrival of the goods.

Any person who presents a T5 control copy and the consignment to which it relates to the office of destination may, on request, obtain a receipt made out on a form corresponding to the specimen in Annex 47. The receipt may not replace the T5 control copy.

2. Where the Community rules require a control on the exit of goods from the customs territory of the Community:

- for goods leaving by sea, the office of destination shall be the office responsible for the port where the goods are loaded on the vessel operating a service other than a regular shipping service within the meaning of Article 313a,
- for goods leaving by air, the office of destination shall be the office responsible for the international Community airport, within the meaning of Article 190(b), at which the goods are loaded on an aircraft bound for an airport outside the Community,
- for goods leaving by any other way or in any other circumstances, the office of destination shall be the office of exit referred to in Article 793(2).

3. The office of destination shall carry out controls on the use and/or destination provided for a prescribed. It shall register the particulars of the T5 control copy by keeping a copy of the said document where appropriate, and the result of the controls which have been carried out.

4. The office of destination shall return the original of the T5 control copy to the address shown in box B

(“Return to ...”) of the T5 form once all the required formalities have been completed and annotations made.

Article 912d

1. Where the issue of the T5 control copy calls for a guarantee under Article 912b(2), the provisions of paragraphs 2 and 3 shall apply:

2. Where quantities of goods have not been assigned to the prescribed use and/or destination, by the expiry of a specified time limit under Article 912b(3) where applicable, the competent authorities shall take the necessary steps to enable the office referred to in Article 912b(2) to recover, where applicable from the guarantee lodged, the proportion corresponding to those quantities.

However, at the request of the person concerned, those authorities may decide to collect, where applicable from the guarantee, an amount obtained by taking the proportion of the guarantee corresponding to the amount of goods not assigned to the specified use and/or destination by the end of the prescribed time limit, and multiplying that by the quotient obtained from dividing the number of days over the time limit required for those quantities to be assigned their use and/or destination by the length, in days, of the timelimit.

This paragraph shall not apply where the person concerned can show that the goods in question have been lost through *force majeure*.

3. If, within six months either of the date on which the T5 control copy was issued or of expiry of the time limit entered in box 104 of the T5 form under “Time limit of ..., days for completion”, as the case may be, that copy, duly endorsed by the office of destination, has not been received by the return office specified in box B of the document, the competent authorities shall take the necessary steps to require the office referred to in Article 912b(2) to recover the guarantee provided for in that Article.

This paragraph shall not apply where the delay in returning the T5 control copy was not attributable to the person concerned.

4. The provisions of paragraphs 2 and 3 shall apply unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods and, in any event, without prejudice to the provisions concerning the customs debt.

Article 912e

1. Unless otherwise provided in the Community rules requiring a control on the use and/or destination of the goods, the T5 control copy and the consignment which it accompanies may be divided before completion of the procedure for which the form was issued. Consignments resulting from such division may themselves be further divided.

2. The office at which the division takes place shall issue, in accordance with Article 912b, an extract of the T5 control copy for each part of the divided consignment.

Each extract shall contain, *inter alia*, the additional information shown in boxes 100, 104, 105, 106 and 107 of the initial T5 control copy, and shall state the net mass and net quantity of the goods to which that extract applies. One of the following phrases shall be entered in box 106 of the T5 form used for each extract:

- Extracto del ejemplar de control T5 inicial (número de registro, fecha, oficina y país de expedición): ...
- Udskrift af det oprindelige kontrolksemplar T5 (registreringsnummer, dato, sted og udstedelsesland): ...
- Auszug aus dem ursprünglichen Kontrollkemplar T5 (Registriernummer, Datum, ausstellende Stelle und Ausstellungsland): ...
- Απόσπασμα του αρχικού αντιτύπου ελέγχου T5 (αριθμός πρωτοκόλλου, ημερομηνία, τελωνείο και χώρα έκδοσης): ...
- Extract of the initial T5 control copy (registration number, date, office and country of issue): ...
- Extrait de l'exemplaire de contrôle T5 initial (numéro d'enregistrement, date, bureau et pays de délivrance): ...
- Estratto dell'esemplare di controllo T5 originale (numero di registrazione, data, ufficio e paese di emissione): ...
- Uittreksel van het oorspronkelijke controle-exemplaar T5 (registratienummer, datum, kantoor en land van afgifte): ...
- Extracto do exemplar de controlo T5 inicial (número de registro, data, estância e país de emissão): ...
- Ote alun perin annetusta T5-valvontakappaleesta (kirjaamisnumero, antamispäivämäärä, -toimipaikka ja -maa): ...
- Utdrag ur ursprungligt kontrollexemplar T5 (registreringsnummer, datum, utfärdande kontor och land):

Box B "Return to ..." of the T5 form shall contain the information shown in the corresponding box of the initial T5 form.

One of the following phrases shall be entered in box J "Controls on the use and/or destination" of the initial T5 form:

- ... (número) extractos expedidos — copias adjuntas
- ... (antal) udstedte udskrifter — kopier vedføjet
- ... (Anzahl) Auszüge ausgestellt — Durchschriften liegen bei
- ... (αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα
- ... (number) extracts issued — copies attached
- ... (nombre) extraits délivrés — copies ci-jointes
- ... (numero) estratti rilasciati — copie allegate
- ... (aantal) uittreksels afgegeven — kopieën bijgevoegd
- ... (número) de extractos emitidos — cópias juntas
- Annettu ... (lukumäärä) otetta — jäljennökset liitteenä
- ... (antal) utdrag utfärdade — kopier bifogad.

The initial T5 control copy shall be returned without delay to the address shown in box B "Return to ..." of the T5 form, accompanied by copies of the extracts issued.

The office where the division takes place shall keep a copy of the initial T5 control copy and extracts. The originals of the extract T5 control copies shall accompany each part of the divided consignment to the corresponding offices of destination where the provisions referred to in Article 912c shall be applied.

3. In the case of further division pursuant to paragraph 1, paragraph 2 shall be applied *mutatis mutandis*.

Article 912f

1. The T5 control copy may be issued retrospectively on condition that:

- the person concerned is not responsible for the failure to apply for or to issue that document when the goods were dispatched or he can furnish proof that the failure is not due to any deception or obvious negligence on his part,
- the person concerned furnishes proof that the T5 control copy relates to goods in respect of which all the formalities have been completed,

- the person concerned produces the documents required for the issue of the said T5 control copy,
- it is established to the satisfaction of the competent authorities that the retrospective issue of the T5 control copy cannot give rise to the securing of financial benefits which would not be warranted in the light of the procedure used, the customs status of the goods and their use and/or destination.

Where the T5 control copy is issued retrospectively, the T5 form shall contain in red one of the following phrases:

- Expedido *a posteriori*
- Udstedt efterfølgende
- nachträglich ausgestellt
- Εκδοθέν εκ των υστέρων
- Issued retrospectively
- Délivré *a posteriori*
- Rilasciato *a posteriori*
- achteraf afgegeven
- Emitido *a posteriori*
- Annettu jälkikäteen
- Utfärdat i efterhand

and the person concerned shall enter on it the identity of the means of transport by which the goods were dispatched, the date of departure and, if appropriate, the date on which the goods were produced at the office of destination.

2. Duplicates of T5 control copies and extract T5 control copies may be issued by the issuing office at the request of the person concerned in the event of the loss of the originals. The duplicate shall bear the stamp of the office and the signature of the competent official and in red block letters, one of the following words:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO

- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT.

3. T5 control copies issued retrospectively and duplicates may be annotated by the office of destination only where that office establishes that the goods covered by the document in question have been assigned to the use and/or destination provided for or prescribed by the Community rules.

Article 912g

1. The competent authorities of each Member State may, within the scope of their competence, authorise any person who fulfils the conditions laid down in paragraph 4 and who intends to consign goods in respect of which a T5 control copy must be made out (hereinafter referred to as "the authorised consignor" not to present at the office of departure either the goods concerned or the T5 control copy covering them.

2. With regard to the T5 control copy used by authorised consignors, the competent authorities may:

- (a) prescribe the use of forms bearing a distinctive mark as a means of identifying the authorised consignors;
- (b) stipulate that box A of the form, "Office of departure":
 - be stamped in advance with the stamp of the office of departure and signed by an official of that office; or
 - be stamped by the authorised consignor with a special approved metal stamp conforming to the specimen in Annex 62, or
 - be pre-printed with the imprint of the special stamp conforming to the specimen in Annex 62 if printed by a printer approved for that purpose. This imprint may also be entered by an integrated electronic or automatic data-processing system;
- (c) authorise the authorised consignor not to sign forms stamped with the special approved stamp referred to in Annex 62 which are made out by an integrated electronic or automatic data-processing system. In this event, the space reserved for the signature of the declarant in box 110 of the forms shall contain one of the following phrases:

- Dispensa de la firma, artículo 912 octavo del Reglamento (CEE) n° 2454/93
 - Underskriftsdispensation, artikel 912g i forordning (EØF) nr. 2454/93
 - Freistellung von der Unterschriftsleistung, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απαλλαγή από την υποχρέωση υπογραφής, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Signature waived — Article 912g of Regulation (EEC) No 2454/93
 - Dispense de signature, article 912 octies du règlement (CEE) n° 2454/93
 - Dispensa dalla firma, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vrijstelling van ondertekening — artikel 912 octies van Verordening (EEG) nr. 2454/93
 - Dispensada a assinatura, artigo 912° — G do Regulamento (CE) n. 2454/93
 - Vapautettu allekirjoituksesta — asetuksen (ETY) N:o 2454/93 912g artikla
 - Befriad från underskrift, artikel 912g i förordning (EEG) nr 2454/93.
3. The authorised consignor shall complete the T5 control copy, entering the required particulars, including:
- in box A (“Office of departure”) the date on which the goods were consigned and the number allocated to the declaration, and
 - in box D (“Control by office of departure”) of the T5 form one of the endorsements:
 - Procedimiento simplificado, artículo 912 octavo del Reglamento (CEE) n° 2454/93
 - Forenklet fremgangsmåde, artikel 912g i forordning (EØF) nr. 2454/93
 - Vereinfachtes Verfahren, Artikel 912g der Verordnung (EWG) Nr. 2454/93
 - Απλουστευμένη διαδικασία, άρθρο 912 ζ του κανονισμού (ΕΟΚ) αριθ. 2454/93
 - Simplified procedure — Article 912g of Regulation (EEC) No 2454/93
 - Procédure simplifiée, article 912 octies du règlement (CEE) n° 2454/93
 - Procedura semplificata, articolo 912 octies del regolamento (CEE) n. 2454/93
 - Vereenvoudigde procedure, artikel 912 octies van Verordening (EEG) nr. 2454/93
- Procedimiento simplificado, artículo 912.º — G do Regulamento (CE) n° 2454/93
 - Yksinkertaistettu menettely — asetuksen (ETY) N:o 2454/93 912g artikla
 - Förenklat förfarande, artikel 912g i förordning (EEG) nr 2454/93
- and, where appropriate, particulars of the period within which the goods must be presented at the office of destination, the identification measures applied and references to the dispatch document.
- That copy, duly completed and, where appropriate, signed by the approved consignor, shall be deemed to have been issued by the office indicated by the stamp referred to in paragraph 2(b).
- After dispatch of the goods, the authorised consignor shall without delay send the office of departure a copy of the T5 control copy, together with any document on the basis of which the T5 control copy was drawn up.
4. The authorisation referred to in paragraph 1 shall be granted only to persons who frequently consign goods, whose records enable the competent authorities to check on their operations and who have not committed serious or repeated offences against the legislation in force.
- The authorisation shall specify in particular:
- the office or offices competent to act as offices of departure for consignments,
 - the period within which, and the procedure by which, the authorised consignor is to inform the office of departure of the consignment to be sent, in order that the office may carry out any controls, including any required by Community rules, before the departure of the goods,
 - the period within which the goods must be presented at the office of destination; this period shall be determined according to the conditions of transport or by Community rules,
 - the measures to be taken to identify the goods, which may include the use of special seals approved by the competent authorities and affixed by the authorised consignor,
 - the means for providing guarantees where the issue of the T5 control copy is conditional thereon.

5. The authorised consignor shall take all necessary measures to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.

The authorised consignor shall bear all the consequences, in particular the financial consequences, of any errors, omissions or other faults in the T5 control copies which he draws up or in the performance of the procedures incumbent on him under the authorisation provided for in paragraph 1.

In the event of the misuse by any person of T5 control copy forms stamped in advance with the stamp of the office of departure or with the special stamp, the authorised consignor shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges which have not been paid and for the repayment of any financial benefits which have been wrongly obtained following such misuse, unless he can satisfy the competent authorities by whom he was authorised that he took all the measures required to ensure the safekeeping of the special stamp or of the forms bearing the imprint of the stamp of the office of departure or the imprint of the special stamp.'

13. Annex 1A, as shown in Annex I to this Regulation, is inserted.
14. Annexes 2 to 5, 7 and 8 are deleted.
15. Annex 14 is replaced by the text in Annex II to this Regulation.
16. Annex 15 is replaced by the text in Annex III to this Regulation.
17. Annexes 19 and 20 are deleted.
18. Annex 26 is amended in accordance with Annex IV hereto.

19. Annex 27 is replaced by Annex V hereto.

20. Annexes 39, 40 and 41 are deleted.

21. In Annex 62, the reference to Article 491 in footnote 1 is replaced by a reference to Article 912g.

22. The front of copies 1 and 2 of the model in Annex 63 is replaced by Annex VI hereto.

23. Annex 66 is replaced by Annex VII hereto.

24. Annex 87 is amended in accordance with Annex VIII hereto.

Article 2

For the purposes of Articles 292(2) and 293(1), Member States may continue to use their existing arrangements until Annex 67 is replaced.

The forms set out in Article 1, point 22 which were in use prior to the date of entry into force of this Regulation may continue to be used until stocks are exhausted and in any case no later than 31 December 2001, provided that the necessary editorial changes are made.

Article 3

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

Points 4 and 14 of Article 1 shall apply from 1 July 2000.

Points 1, 2, 3, 7, 13 and 20 of Article 1 shall apply from 1 January 2001.

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

Done at Brussels, 24 July 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

ANNEX I

ANNEX IA

APPLICATION FOR BINDING TARIFF INFORMATION (BTI)

1. Applicant (full name and address)

Telephone No:
 Fax No:
 Customs ID:

For official use

Registration No:
 Place of receipt:
 Date of receipt: Year Month Day
 BTI application language:
 Images to be scanned: Yes No ... No
 Date of Issue: Year Month Day
 Issuing officer:
 All samples returned:

2. Holder (full name and address)

(Confidential)

Telephone No:
 Fax No:
 Customs ID:

Important note

By signing the declaration the applicant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet(s) lodged with it. The applicant accepts that this information and any photograph(s) can be stored on a database of the European Commission.

3. Agent or representative (full name and address)

Telephone No:
 Fax No:
 Customs ID:

4. Reissue of a BTI

If you are applying for the reissue of a BTI, please complete this box.
 BTI reference No:
 Valid from: Year Month Day
 Nomenclature code:

5. Customs nomenclature

Please indicate in which nomenclature the goods are to be classified:

Harmonised System (HS)
 Combined Nomenclature (CN)
 TARIC
 Refund nomenclature
 Other (specify):

6. Type of transaction

Does this application relate to an import or export actually envisaged ?
 Yes No

7. Classification envisaged

Please indicate where in your view the goods are classified.
 Nomenclature code:

8. Description of the goods

Include where necessary the precise composition of the goods, the method of analysis used, the type of manufacturing process undergone, the value including the components, the use of the goods, the usual trade name and where appropriate, the packaging for retail sale in the case of sets of goods (Please use a separate sheet if more space is required).

9. Commercial denomination and additional information (*)

(Confidential)

10. Samples etc.

Please indicate which, if any, of the following are enclosed with your application.

Description Brochures Photographs Samples Other

Do you wish your samples to be returned? Yes No

Special costs incurred by the Customs authorities as a result of analysis, expert reports or the return of samples, may be charged to the applicant.

11. Other BTI applications (*) and other BTI held (*)

Please indicate if you have applied for, or been issued with BTI for identical or similar goods at other Customs offices or in other Member States.

Yes No If yes, please give details and enclose a photocopy of the BTI:

Country of application:

Place of application:

Date of application: Year Month Day

BTI reference:

Date of start of validity: Year Month Day

Nomenclature code:

Country of application:

Place of application:

Date of application: Year Month Day

BTI reference:

Date of start of validity: Year Month Day

Nomenclature code:

12. BTI issued to other holders (*)

Please indicate if you are aware of BTI for identical or similar products already issued to other holders.

Yes No If yes, please give details:

Issuing country:

BTI reference:

Date of start of validity: Year Month Day

Nomenclature code:

Issuing country:

BTI reference:

Date of start of validity: Year Month Day

Nomenclature code:

13. Date and signature

Your reference:

Date: Year Month Day

Signature:

For official use

(*) Please use a separate sheet of paper if more space is required.

ANNEX II

ANNEX 14

INTRODUCTORY NOTES TO THE LIST IN ANNEX 15

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 69 and 100.

Note 2:

- 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 Harmonised 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by and "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. 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 rules is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Articles 69 and 100, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or republic or in the Community.

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 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of the heading No ex 7224.

If this forging has been forged in the beneficiary country or republic 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 beneficiary country or republic. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. 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. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

- 3.3. Without prejudice to Note 3.2, where a rule 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 and of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5121 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.

- 3.5. 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 6.2 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.

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

Note 4:

- 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 which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term “natural fibres” includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of heading Nos 5101 to 5105, cotton fibres of heading Nos 5201 to 5203, and other vegetable fibres of heading Nos 5301 to 5305.
- 4.3. 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.
- 4.4. 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:

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,

- products of heading of 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 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 which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % 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 which 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 % 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 a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 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.

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

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 7:

- 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 of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2. 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 ⁽²⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading No ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading No 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of 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 desulphurisation, 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 decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of the these products distils, by volume, including losses, at 300°C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- 7.3. 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, or any combination of these operations or like operations, do not confer origin.'

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

⁽²⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

ANNEX III

ANNEX 15

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

HS heading No	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 4	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	Manufacture in which: <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 5	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	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

(1)	(2)	(3)	or (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <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 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <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 9	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	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	

(1)	(2)	(3)	or (4)
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	— Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	— Other	Manufacture in which the value of all the materials does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 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	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 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	

(1)	(2)	(3)	or (4)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> <li data-bbox="272 432 446 461">— Solid fractions <li data-bbox="272 573 368 602">— Other 	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the materials of Chapter 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> <li data-bbox="272 981 446 1010">— Solid fractions <li data-bbox="272 1122 368 1151">— Other 	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> <li data-bbox="272 1361 654 1541">— 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 <li data-bbox="272 1608 654 1664">— Solid fractions, except for that of jojoba oil <li data-bbox="272 1731 368 1760">— Other 	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="675 1892 1053 1948">— all the materials of Chapter 2 used must be wholly obtained, <li data-bbox="675 1966 1053 2072">— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used 	

(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: <ul style="list-style-type: none"> — 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 heading Nos 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: <ul style="list-style-type: none"> — Chemically-pure maltose and fructose — Other sugars in solid form, containing added flavouring or colouring matter — Other 	Manufacture from materials of any heading including other materials of heading No 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction of refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
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 	
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: <ul style="list-style-type: none"> — Malt extract — Other 	Manufacture from cereals of Chapter 10 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 the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product 	
1902	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; <ul style="list-style-type: none"> — 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	

(1)	(2)	(3)	or (4)
1902 (cont'd)	— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> — 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 similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
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: <ul style="list-style-type: none"> — from materials not classified within heading No 1806, — in which all the cereals and flour (except durum wheat and its derivatives, and <i>Zea indurata</i> maize) 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 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
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 	
ex 2008	— Nuts, not containing added sugar or spirits	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	
	— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: <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	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 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea 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	Manufacture in which: <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 	

(1)	(2)	(3)	or (4)
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>— Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>— Mustard flour and meal and prepared mustard</p>	<p>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</p> <p>Manufacture from materials of any heading</p>	
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	
2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— all the grapes of any material derived from grapes used must be wholly obtained</p>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product,</p> <p>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</p>	

(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	Manufacture: <ul style="list-style-type: none"> — from materials not classified within heading No 2207 or 2208, — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> — from materials not classified within heading No 2207 or 2208, — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <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 	

(1)	(2)	(3)	or (4)
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	
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 or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	

(1)	(2)	(3)	or (4)
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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 of heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials 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	
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) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
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) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds 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

(1)	(2)	(3)	or (4)
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials, used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
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 heading 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
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 heading 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 heading 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
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:		

(1)	(2)	(3)	or (4)
3002 (cont'd)	<ul style="list-style-type: none"> <li data-bbox="272 293 647 472">— 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 <li data-bbox="272 544 368 566">— Other <li data-bbox="272 638 469 660">— — Human blood <li data-bbox="272 866 647 911">— — Animal blood prepared for therapeutic or prophylactic uses <li data-bbox="272 1090 647 1169">— — Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins <li data-bbox="272 1314 647 1370">— — Haemoglobin, blood globulins and serum globulins <li data-bbox="272 1538 405 1561">— — Other 	<p data-bbox="673 293 1048 450">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="673 642 1048 799">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="673 866 1048 1023">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="673 1090 1048 1247">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="673 1314 1048 1471">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p data-bbox="673 1538 1048 1695">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
3003 and 3004	<p data-bbox="272 1767 647 1823">Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li data-bbox="272 1890 647 1946">— Obtained from amikacin of heading No 2941 	<p data-bbox="673 1890 1048 2069">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>	

(1)	(2)	(3)	or (4)
3003 and 3004 (cont'd)	— 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. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex Chapter 31	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 fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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

(1)	(2)	(3)	or (4)
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes (*)	Manufacture from materials of any heading, except heading 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
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" (?) 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
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (?) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
3404 (cont'd)	— Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> — hydrogenated oils having the character of waxes of heading No 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823, — materials of heading No 3404 <p>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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
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

(1)	(2)	(3)	or (4)
ex Chapter 37	<p>Photographic or cinematographic goods; except for:</p> <p>3701 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:</p> <p>— Instant print film for colour photography, in packs</p> <p>— Other</p> <p>3702 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</p> <p>3704 Photographic plates, film paper, paperboard and textiles, exposed but not developed</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 all the materials used are classified within a heading other than heading No 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</p> <p>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</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702</p> <p>Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704</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 40 % 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> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 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

(1)	(2)	(3)	or (4)
ex 3801	<ul style="list-style-type: none"> — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms 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	

(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>— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p> <p>— Other</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>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers 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 varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 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	

(1)	(2)	(3)	or (4)
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <ul style="list-style-type: none"> — Industrial monocarboxylic fatty acids, acid oils from refining — Industrial fatty alcohols 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</p>	
3824	<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> <ul style="list-style-type: none"> — The following of this heading: <ul style="list-style-type: none"> — — Prepared binders for foundry moulds or cores based on natural resinous products — — Naphthenic acids, their water insoluble salts and their esters — — Sorbitol other than that of heading No 2905 — — 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 — — 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 	<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>

(1)	(2)	(3)	or (4)
3824 (cont'd)	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3901 to 3915	<p>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> <p>— Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</p> <p>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾</p> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3907	<p>— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>— Polyester</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 50 % of the ex-works price of the product ⁽⁶⁾</p> <p>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)</p>	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for heading Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <p>— 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</p>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
3916 to 3921 (cont'd)	<ul style="list-style-type: none"> — Other: — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content — Other 	<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 product ⁽⁶⁾ <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<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 classified within the same heading as the product does not exceed 20 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	<ul style="list-style-type: none"> — Ionomer sheet or film — Sheets of regenerated cellulose, polyamides or polyethylene 	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>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</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽⁷⁾	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)	(2)	(3)	or (4)
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
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 — Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading No 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	
4104 to 4107	Leather, without hair or wool, other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised 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	

(1)	(2)	(3)	or (4)
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for: ex 4403 Wood roughly squared ex 4407 Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed 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 ex 4409 Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: — Sanded or finger-jointed — Beadings and mouldings ex 4410 to ex 4413 Beadings and mouldings, including moulded skirting and other moulded boards ex 4415 Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or finger-jointing Splicing, planing, sanding or finger-jointing Sanding or finger-jointing Beading or moulding Beading or moulding Manufacture from boards not cut to size	

(1)	(2)	(3)	or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from river staves, not further worked than sawn on the two principal surfaces	
ex 4418	— Builders' joinery and carpentry of wood — Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding	
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: 4503 Articles of natural cork	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: ex 4811 Paper and paperboard, ruled, lined or squared only 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 in which all the materials used are classified within a heading other than that of the product Manufacture from paper-making materials of Chapter 47 Manufacture from paper-making materials of Chapter 47	

(1)	(2)	(3)	or (4)
4817	Envelopes, letters cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: <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 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bats 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 	
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 No 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks; <ul style="list-style-type: none"> — Calendars of the “perpetual” type or with replaceable blocks mounted on bases other than paper or paperboard 	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 	

(1)	(2)	(3)	or (4)
4910 (cont'd)	— Other	Manufacture from materials not classified in heading No 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 ⁽⁸⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, 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)	(2)	(3)	or (4)
ex Chapter 51	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>5106 to 5110 Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>5111 to 5113 Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽⁸⁾:</p> <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 <p>Manufacture from single yarn ⁽⁸⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁸⁾ : <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	Other fabrics of cotton: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the material used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽⁸⁾ : <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: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from single yarn ⁽⁸⁾ Manufacture from ⁽⁸⁾ : <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽⁸⁾ : <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)	(2)	(3)	or (4)
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture from single yarn ⁽⁸⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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	<p>Manufacture from ⁽⁸⁾:</p> <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	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> — Incorporating rubber thread 	Manufacture from single yarn ⁽⁸⁾	

(1)	(2)	(3)	or (4)
5512 to 5516 (cont'd)	— Other	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 56 5602	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>— Needleloom felt</p>	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — natural fibres, — chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506 <p>or</p> <ul style="list-style-type: none"> — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, <p>may be used provided their value does not exceed 40 % of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
5602 (cont'd)	— Other	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres made from casein, 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 — Other	Manufacture from rubber thread or cord, not textile covered Manufacture from ⁽⁸⁾ : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5605	Metallised 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 from ⁽⁸⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
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 ⁽⁸⁾ : — 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)	(2)	(3)	or (4)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>— Of needleloom felt</p> <p>— Of other felt</p> <p>— Other</p>	<p>Manufacture from ⁽⁸⁾:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading No 5402,</p> <p>— polypropylene fibres of heading No 5503 or 5506</p> <p>or</p> <p>— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex,</p> <p>may be used provided their value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from ⁽⁸⁾:</p> <p>— natural fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from ⁽⁸⁾:</p> <p>— coir yarn or jute yarn,</p> <p>— synthetic or artificial filament yarn,</p> <p>— natural fibres, or</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>— Combined with rubber thread</p>	<p>Manufacture from single yarn ⁽⁸⁾</p>	

(1)	(2)	(3)	or (4)
ex Chapter 58 (cont'd)	— Other	Manufacture from ⁽⁸⁾ : — natural fibres — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
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: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: Containing not more than 90 % by weight of textile materials — Other	Manufacture from yarn Manufacture from chemical materials or textile pulp	

(1)	(2)	(3)	or (4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽⁸⁾	
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other	Manufacture from yarn Manufacture from ⁽⁸⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, 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	Rubberised textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp,	

(1)	(2)	(3)	or (4)
5906 (cont'd)	<ul style="list-style-type: none"> — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other 	<p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	<p>Manufacture from yarn</p> <p>or</p> <p>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</p>	
5908	<p>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:</p> <ul style="list-style-type: none"> — Incandescent gas mantles, impregnated — Other 	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> — Polishing discs or rings other than of felt of heading No 5911 	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p>	

(1)	(2)	(3)	or (4)
5909 bis 5911 (cont'd)	<p>— 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</p> <p>— Other</p>	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — the following materials: <ul style="list-style-type: none"> — yarn of polytetrafluoroethylene ⁽⁹⁾, — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, — monofil of polytetrafluoroethylene ⁽⁹⁾, — yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁹⁾, — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp 	

(1)	(2)	(3)	or (4)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— 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</p> <p>— Other</p>	<p>Manufacture from yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	
<p>ex Chapter 62</p> <p>ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211</p> <p>ex 6210 and ex 6216</p> <p>6213 and 6214</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</p> <p>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p>	<p>Manufacture from yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p> <p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p> <p>Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p>	

(1)	(2)	(3)	or (4)
6213 and 6214 (cont'd)	— Other	<p>Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾</p> <p>or</p> <p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</p> <p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>— Interlinings for collars and cuffs, cut out</p> <p>— Other</p>	<p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾</p> <p>Manufacture from yarn ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product;</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>Manufacture from yarn ⁽¹⁰⁾</p>	
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	

(1)	(2)	(3)	or (4)
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains, etc.; other furnishing articles: — Of felt, of nonwovens — Other: — — Embroidered — — Other	Manufacture from ⁽⁸⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁰⁾ ⁽¹¹⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product Manufacture from unbleached single yarn ⁽¹⁰⁾ ⁽¹¹⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁸⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods; — Of nonwovens — Other	Manufacture from ⁽⁸⁾ ⁽¹⁰⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁸⁾ ⁽¹⁰⁾	
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	

(1)	(2)	(3)	or (4)
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 packing for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear gaiters and the like; except for:	Manufacture from materials of any 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	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felts 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 ⁽¹⁰⁾	
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 ⁽¹⁰⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
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	
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	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹²⁾	Manufacture from non-coated glass-plate substrate of heading No 7006	
	— 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	

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

(1)	(2)	(3)	or (4)
7106, 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 or 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	
ex 7107, ex 7109 and ex 7111	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
7116	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7117	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or 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	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	

(1)	(2)	(3)	or (4)
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack-rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	
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 25 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	

(1)	(2)	(3)	or (4)
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	
ex Chapter 74	Copper and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	<p>Refined copper and copper alloys, unwrought:</p> <ul style="list-style-type: none"> — Refined copper — Copper alloys and refined copper containing other elements 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from refined copper, unwrought, or waste and scrap of copper</p>	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
7501 to 7503	Nickel matters, 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:	
7601	Unwrought 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, — the value of all the materials used does not exceed 50 % of the ex-works price of the product <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, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
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 the HS		

(1)	(2)	(3)	or (4)
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 	
7801	Unwrought lead:	Manufacture from "bullion" or "work" lead	
	— Refined 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:	<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 	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	<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 	

(1)	(2)	(3)	or (4)
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. 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	<p>Other base metals; cermets; articles thereof:</p> <p>— Other base metals, wrought; articles thereof</p> <p>— Other</p>	<p>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</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
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	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p>	

(1)	(2)	(3)	or (4)
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	
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	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹³⁾	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 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,	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	

(1)	(2)	(3)	or (4)
ex 8413	Rotary positive displacement pumps	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No 8415	Manufacture in which: <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
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <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

(1)	(2)	(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <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	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> — Road rollers — Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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

(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> <p>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>— Other</p>	<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 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,</p> <p>— the thread tension, crochet and zigzag mechanisms used are already originating</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>	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— in which 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

(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheetings combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	<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 and 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(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	Manufacture: <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	Manufacture: <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	Manufacture: <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
8521	Video recording or reproducing apparatus, whether or not incorporating a video turner	Manufacture: <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
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	

(1)	(2)	(3)	or (4)
8524	<p>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:</p> <p>— Matrices and masters for the production of records</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <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 8523 are only used up to a value of 10 % 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>
8525	<p>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>	<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 the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<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 the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8527	<p>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>	<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 the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: <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	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: <ul style="list-style-type: none"> — Suitable for use solely or principally with video recording or reproducing apparatus — Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, Manufacture: <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
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: <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	Manufacture: <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

(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	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
8542	Electronic integrated circuits and microassemblies	Manufacture: <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 8541 and 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(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 signalling equipment of all kinds ; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; sidecars; — With reciprocating internal combustion piston engine of a cylinder capacity: — Not exceeding 50 cc ³	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 20 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8711 (cont'd)	<ul style="list-style-type: none"> — Exceeding 50 cc³ — 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:</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 25 % 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>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within 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:</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
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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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

(1)	(2)	(3)	or (4)
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: <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
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising 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	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mounting therefor	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, — 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

(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	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, — 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
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing 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, — 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	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, — 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 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,	

(1)	(2)	(3)	or (4)
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	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments:</p> <p>— Dentists' chairs incorporating dental appliances or dentists' spittoons</p> <p>— Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9019	Mechanotherapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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

(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 and 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus 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:		
	<ul style="list-style-type: none"> — Parts and accessories — 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 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

(1)	(2)	(3)	or (4)
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, other than those of heading Nos 9014 and 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 ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: <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	Manufacture: <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

(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	Manufacture: <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 40 % of the ex-works price of the product
9111	Watch cases and parts thereof	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 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	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 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> — Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal — Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; 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
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified within 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	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which 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	<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 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	

(1)	(2)	(3)	or (4)
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	
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 motorised, 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	Travels 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	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 	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture 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 	
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	

(1)	(2)	(3)	or	(4)
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product		

(¹) The exception concerning *Zea indurata* maize is applicable until 31.12.2002.

(²) For the special conditions relating to specific processes see Introductory Notes 7.1 and 7.3.

(³) For the special conditions relating to specific processes see Introductory Note 7.2.

(⁴) 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 manufacture of colouring preparations, provided they are not classified in another heading in Chapter 32.

(⁵) A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(⁶) 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.

(⁷) 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 %.

(⁸) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(⁹) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(¹⁰) See Introductory Note 6.

(¹¹) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(¹²) SEMII — Semiconductor Equipment and Materials Institute Incorporated.

(¹³) This rule shall apply until 31.12.2005.'

ANNEX IV

Annex 26 is hereby amended as follows:

1. Delete:
Heading '1.70 Brussels sprouts, 1.120 Endives, 1.250 Fennel'
2. Heading 2.85 'Limes (*Citrus aurantifolia*), fresh' is replaced by: 'Limes (*Citrus aurantifolia*, *Citrus latifolia*), fresh'
3. Heading 2.140.1: 'Pears — Nashi (*Pyrus pyrifolia*)' is replaced by 'Pears — Nashi (*Pyrus pyrifolia*), Ya (*Pyrus Bretschneideri*)'.
4. The CN codes are replaced as follows:

Heading	CN code to be deleted	CN code to be inserted
1.10	0701 90 51 0701 90 59	0701 90 50
1.60	ex 0704 10 10 ex 0704 10 90	0704 10 00
1.110	0705 11 10 0705 11 90	0705 11 00
1.160	0708 10 10 0708 10 90	0708 10 00
1.170.1	ex 0708 20 10 ex 0708 20 90	ex 0708 20 00
1.170.2	ex 0708 20 10 ex 0708 20 90	ex 0708 20 00
1.190	0709 10 10 0709 10 20 0709 10 30	0709 10 00
2.40	ex 0804 40 10 ex 0804 40 90	ex 0804 40 00
2.60.1	0805 10 01 0805 10 11 0805 10 21 0805 10 32 0805 10 42 0805 10 51	0805 10 10
2.60.2	0805 10 05 0805 10 15 0805 10 25 0805 10 34 0805 10 44 0805 10 55	0805 10 30
2.60.3	0805 10 09 0805 10 19 0805 10 29 0805 10 36 0805 10 46 0805 10 59	0805 10 50
2.70.1	ex 0805 20 11 ex 0805 20 21	ex 0805 20 10
2.70.2	ex 0805 20 13 ex 0805 20 23	ex 0805 20 30

Heading	CN code to be deleted	CN code to be inserted
2.70.3	ex 0805 20 15 ex 0805 20 25	ex 0805 20 50
2.70.4	ex 0805 20 17 ex 0805 20 19 ex 0805 20 27 ex 0805 20 29	ex 0805 20 70 ex 0805 20 90
2.85	ex 0805 30 90	ex 0805 30 90 ex 0805 90 00
2.90.1	ex 0805 40 10 ex 0805 40 90	ex 0805 40 00
2.90.2	ex 0805 40 10 ex 0805 40 90	ex 0805 40 00
2.100	0806 10 21 0806 10 29 0806 10 30 0806 10 61 0806 10 69	0806 10 10
2.110	0807 10 10	0807 11 00
2.120.1	ex 0807 10 90	ex 0807 19 00
2.120.2	ex 0807 10 90	ex 0807 19 00
2.140.1	ex 0808 20 31 ex 0808 20 37 ex 0808 20 41	ex 0808 20 50
2.140.2	ex 0808 20 31 ex 0808 20 37 ex 0808 20 41	ex 0808 20 50
2.150	0809 10 10 0809 10 50	0809 10 00
2.160	0809 20 11 0809 20 19 0809 20 21 0809 20 29 0809 20 71 0809 20 79	0809 20 05 0809 20 95
2.170	0809 30 19 0809 30 59	0809 30 90
2.180	ex 0809 30 11 ex 0809 30 51	ex 0809 30 10
2.190	0809 40 10 0809 40 40	0809 40 05
2.200	0810 10 10 0810 10 90	0810 10 00
2.205	0810 20 10	0810 20 10
2.220	0810 90 10	0810 50 00

ANNEX V

ANNEX 27

MARKETING CENTRES FOR THE PURPOSE OF CALCULATING UNIT PRICES BY CLASSIFICATION HEADING

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
1.10	0701 90 50	X				X	X			X	X	X		X	X	X	
1.30	0703 10 19	X	X	X		X				X		X	X	X	X	X	
1.40	0703 20 00	X		X			X	X	X	X		X	X	X	X	X	
1.50	ex 0703 90 00	X				X						X		X	X		
1.60	0704 10 00	X	X	X								X				X	
1.80	0704 90 10					X	X					X		X		X	
1.90	ex 0704 90 90 (Broccoli)			X	X							X	X	X		X	
1.100	ex 0704 90 90 (Chinese cabbage)	X		X		X				X		X	X	X	X	X	
1.110	0705 11 00			X		X					X	X	X	X			
1.130	ex 0706 10 00	X	X	X						X		X		X	X	X	
1.140	ex 0706 90 90			X						X	X	X		X		X	
1.160	0708 10 00	X	X	X							X	X		X	X	X	
1.170.1	ex 0708 20 00	X	X	X		X					X	X	X	X	X		
1.170.2	ex 0708 20 00 (<i>vulgaris</i> var. <i>Compressus</i> <i>savi</i>)	X	X	X		X						X	X	X	X		
1.180	ex 0708 90 00	X	X	X								X	X	X	X		
1.190	0709 10 00	X		X							X	X		X		X	
1.200.1	ex 0709 20 00 (Green asparagus)	X	X		X			X			X	X	X	X		X	
1.200.2	ex 0709 20 00 (Other asparagus)	X	X	X		X					X	X		X	X		
1.210	0709 30 00	X		X		X					X	X		X	X		

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
1.220	ex 0709 40 00	X					X			X	X		X		X		
1.230	0709 51 30				X	X					X	X		X			
1.240	0709 60 10	X		X		X	X		X	X	X	X		X	X	X	
1.270	0714 20 10	X	X	X			X			X		X	X	X			
2.10	ex 0802 40 00	X		X						X		X	X	X			
2.30	ex 0804 30 00	X		X				X				X		X	X	X	
2.40	ex 0804 40 00	X						X		X		X	X	X		X	
2.50	ex 0804 50 00	X			X			X				X		X		X	
2.60.1	0805 10 10	X	X		X				X	X	X	X		X		X	
2.60.2	0805 10 30	X	X		X	X		X	X	X	X	X		X	X	X	
2.60.3	0805 10 50	X	X		X	X			X	X	X	X		X		X	
2.70.1	ex 0805 20 10	X	X	X	X			X	X	X	X	X		X		X	
2.70.2	ex 0805 20 30	X	X	X					X		X	X		X	X	X	
2.70.3	ex 0805 20 50	X	X	X					X			X		X		X	
2.70.4	ex 0805 20 70 ex 0805 20 90	X			X	X			X	X	X	X		X	X	X	
2.85	ex 0805 30 90 ex 0805 90 00 (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	X		X	X			X				X		X			
2.90.1	ex 0805 40 00 (Grapefruit, white)	X			X	X		X	X	X		X		X	X	X	
2.90.2	ex 0805 40 00 (Grapefruit pink)	X			X	X			X	X		X		X	X	X	
2.100	0806 10 10	X	X	X	X	X					X	X	X	X		X	
2.110	0807 11 00	X	X		X					X		X		X	X		
2.120.1	ex 0807 19 00 (Melons: Amarillo, etc.)	X		X							X	X		X	X	X	

Heading	CN code	Belgium	Germany					Greece	Spain	France				Italy	Nether-lands	Austria	United Kingdom
		Brussels	Cologne	Frankfurt	Hamburg	Munich	Athens	Barcelona	Le Havre	Marseille	Perpignan	Rungis	Milan	Rotterdam	Vienna	London	
2.120.2	ex 0807 19 00 (Melons: others)	X		X							X	X		X	X	X	
2.140.1	ex 0808 20 50 (Pears: Nashi and Ya)	X	X	X	X	X	X					X	X	X		X	
2.140.2	ex 0808 20 50 (Pears: other)	X	X	X	X			X	X		X	X	X	X	X	X	
2.150	0809 10 00	X	X	X	X						X	X	X	X		X	
2.160	0809 20 05 0809 20 95	X			X						X	X	X	X		X	
2.170	0809 30 90 (Peaches)	X	X		X	X	X			X		X	X	X		X	
2.180	ex 0809 30 10 (Nectarines)	X	X	X	X					X		X	X	X		X	
2.190	0809 40 05	X	X	X	X		X					X	X	X		X	
2.200	0810 10 00	X	X		X					X		X	X	X		X	
2.205	0810 20 10	X	X	X	X							X	X	X			
2.210	0810 40 30			X	X							X	X	X			
2.220	0810 50 00	X	X	X		X						X	X			X	
2.230	ex 0810 90 85 (Pome- granates)	X	X		X							X	X	X			
2.240	ex 0810 90 85 (Khakis, Sharon)	X		X					X			X		X		X	
2.250	ex 0810 90 30 (Lychees)	X		X				X	X			X	X	X		X	

ANNEX VI

EUROPEAN COMMUNITY

T 5

See Notice before completing this form

ORIGINAL OF CONTROL COPY

1	2 Consignor/Exporter No <input type="checkbox"/>		3 Forms	4 Loading lists	
			5 Items	6 Total packages	7 Reference number
	8 Consignee	NOTES CONCERNING Box 104: Enter <input checked="" type="checkbox"/> where applicable Box 105: Enter type, serial number, date of issue and name of issuing authority Box 109: Enter type, number, date of registration and name of customs office.			
	14 Declarant/Representative No	15 Country of dispatch/export		17 Country of destination	
	18 Identity and nationality of means of transport at departure	19 Ctr.		B Tilbagesendes til: Zurücksenden an: Επιστρεφτέον εις: Return to: Devolver a: Palautusosoite: Renvoyer à: Da ráspedire a: Terugzenden aan: Åter till:	
	IMPORTANT NOTE This original must accompany the goods and be lodged: - in the case of goods to be exported, with the Customs office of exit from the customs territory of the Community, - in other cases, with the competent office in the Member State of destination.				
1					
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind		32 Item No	33 Commodity Code	
				X X X X X X X X X X	
				X X X X X X X X X X	35 Gross mass (kg)
				X X X X X X X X X X	X X X X X X
				X X X X X X X X X X	38 Net mass (kg)
				X X X X X X X X X X	X X X X X X
				40 Previous document	
				41 Supplementary units	
				X X	
ADDITIONAL INFORMATION					
	100 (For national use)		103 Net quantity (kg, litres or in other units) in words		
	104 USE AND/OR DESTINATION <input type="checkbox"/> Exit from the customs territory of the Community <input type="checkbox"/> Supply to the following international organisation: <input type="checkbox"/> Other (specify): Time limit of days for completion				
			<input type="checkbox"/> Supply for victualling <input type="checkbox"/> Supply to the forces in		(nationality) (Member State)
105 Licences					
106 Further particulars					
	107 Legislation applicable	108 Attached documents		109 Administrative or customs document	

D CONTROL BY OFFICE OF DEPARTURE Result: Seals affixed: No: identity: Time limit (date): Signature:	Stamp:	110 Place and date: Signature and name of declarant/representative:
---	--------	--

EUROPEAN COMMUNITY

T 5

2

2 Consignor/Exporter No

3 Forms 4 Loading lists

5 Items 6 Total packages 7 Reference number

COPY OF CONTROL COPY

8 Consignee

NOTES CONCERNING

Box 104: Enter where applicable.
Box 105: Enter type, serial number, date of issue and name of issuing authority.
Box 109: Enter type, number, date of registration and name of Customs office.

14 Declarant/Representative No

15 Country of dispatch/export

B

17 Country of destination

18 Identity and nationality of means of transport at departure

19 Ctr.

2

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code	X X X X X
				X X X X X
			35 Gross mass (kg)	X X X X X
			38 Net mass (kg)	X X X X X
			40 Previous document	X X X X X
			41 Supplementary units	X X

ADDITIONAL INFORMATION

100 (For national use) 103 Net quantity (kg, litres or in other units) in words

104 USE AND/OR DESTINATION

<input type="checkbox"/> Exit from the customs territory of the Community	<input type="checkbox"/> Supply for victualling
<input type="checkbox"/> Supply to the following international organisation:	<input type="checkbox"/> Supply to the (nationality)
	forces in (Member State)

Other (specify):

Time limit of days for completion

105 Licences

106 Further particulars

107 Legislation applicable 108 Attached documents 109 Administrative or customs document

D CONTROL BY OFFICE OF DEPARTURE

Result
Seals affixed: No.
identity:
Time limit (date):
Signature:

Stamp:

110 Place and date:

Signature and name of declarant/representative:

ANNEX VII

'ANNEX 66

INSTRUCTIONS FOR USE OF THE FORMS REQUIRED TO DRAW UP CONTROL COPY T5

A. General remarks

1. The T5 control copy is a document drawn up on a T5 form accompanied, where appropriate, either by one or more T5bis forms or by one or more T5 loading lists.
2. The T5 control copy is intended to supply proof that the goods in respect of which it was issued have either been used in the way, or have reached the destination provided for by the specific Community provisions governing their use, it being the responsibility of the competent office of destination to be satisfied either directly or through persons acting on its behalf as to the use and/or destination of the goods concerned. In some cases, the T5 control copy is also used to inform the competent authorities of destination that the goods which it covers are subject to special measures. The procedure thus instituted is a framework procedure, to be put into effect only if specific Community legislation expressly so provides. It can apply even where the goods are not moving under a customs procedure.
3. The T5 control copy must be drawn up in one original and at least one copy, each of which must bear an original signature.

When goods are transported under a customs procedure, the original and the copy or copies of the T5 control copy must be submitted together to the customs office of departure or consignment, which retains one copy while the original accompanies the goods and must be presented with them at the customs office of destination.

Where the goods are not placed under a customs procedure, the T5 control copy shall be issued by the office of consignment, which shall keep a copy. The words "Goods not covered by a customs procedure" shall be entered in box 109 of the T5 form. The original of the T5 control copy must be presented together with the goods to the competent office of destination.

4. If T5bis forms are used, the T5 form and the T5bis forms must be completed.

If T5 loading lists are used, the T5 form must be completed but boxes 31, 32, 33, 35, 38, 100, 103 and 105 must be struck through and the information concerned must be entered only on the T5 loading list or lists.

5. A T5 form may not be accompanied both by T5bis and by T5 loading lists.
6. The forms must be printed on pale blue paper, dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

The forms must measure 210 × 297 mm for T5 forms and T5bis and 297 × 420 mm for T5 loading lists, a tolerance in the length of between -5 and +8 mm being allowed.

The address for return and the important note on the front of the form may be printed in red.

The competent authorities of the Member States may require that control copy T5 forms show the name and address of the printer, or a symbol enabling the printer to be identified.

7. The T5 control copy shall be made out in an official language of the Community which is acceptable to the competent authorities of the Member State of departure.

The competent authorities of another Member State in which such a document is presented may, as necessary, require a translation into the official language, or one of the official languages, of that Member State.

8. T5 forms and any T5bis forms or T5 loading lists must be completed in typescript or by a mechanographical or similar process. They may also be filled in legibly by hand, in ink and in block letters. To make it easier to complete T5 forms in typescript, they should be inserted in such a way that the first letter to be entered in box 2 is located in the small positioning box in the top left hand corner.

Forms must contain no erasures or overwriting. Alterations must be made by crossing out incorrect particulars and adding those required. Any such amendments must be initialled by the person making the amendment and authenticated by the competent authorities, who may require a new form to be lodged.

In addition, forms may be completed using an automatic reproduction process instead of any of the processes mentioned above. They may also be produced and completed by that means provided that the rules relating to the specimens, paper, size of forms, language to be used, legibility, prohibition of erasures and overwriting and alterations are strictly observed.

B. Provisions relating to T5 forms

Only boxes marked with a serial number need be completed, as appropriate. The other boxes, marked with a capital letter, are for official use only except in cases provided for in specific regulations or in the provisions relating to authorised consignors.

BOX 2: CONSIGNOR/EXPORTER

Enter the full name and address of the person or company concerned. Instructions regarding the identification number can be added by the Member States (identification number allocated to the person concerned by the competent authorities for tax, statistical or other purposes).

BOX 3: FORMS

Enter the number of the form in relation to the total number of T5 and T5bis forms used. For example, if there is one T5 form and two T5bis forms, indicate in the T5 form "1/3", on the first T5bis form "2/3" and on the second T5 form "3/3".

Where the consignment consists of only one item, i.e. only one "Description of goods" box, has to be completed, do not enter anything in box 3, but enter the figure 1 in box 5.

BOX 4: LOADING LISTS

Enter in figures the total number of T5 loading lists attached, if any.

BOX 5: ITEMS

Enter in figures the total number of items declared by the person concerned on the T5 forms and on all T5bis forms or T5 loading lists used. The number of items must be 1 if there is only the T5 form or correspond on the total number of goods indicated in box 31 of the T5bis forms or in the T5 loading lists.

BOX 6: TOTAL PACKAGES

Enter the total number of packages making up the consignment in question.

BOX 7: REFERENCE NUMBER

Optional item for users to indicate any reference number allocated by the person concerned to the consignment in question.

BOX 8: CONSIGNEE

Enter the full name and address of the person(s) or company(ies) concerned to whom the goods are to be delivered.

BOX 14: DECLARANT/REPRESENTATIVE

Enter the full name and address of the person or company concerned in accordance with the provisions in force. If the declarant and the consignor/exporter are the same person, enter "consignor/exporter". Instructions regarding the identification number can be added by the Member States (identification number allocated to the person concerned by the competent authorities for tax, statistical or other purposes).

BOX 15: COUNTRY OF DISPATCH/EXPORT

Enter the name of the country from which the goods are dispatched/exported.

BOX 17: COUNTRY OF DESTINATION

Enter name of the country concerned.

BOX 18: IDENTITY AND NATIONALITY OF MEANS OF TRANSPORT AT DEPARTURE

Enter the identity, e.g. registration number(s) or name of the means of transport (lorry, ship, railway wagon, aircraft) on which the goods are or were directly loaded when the consignment formalities were completed, followed (except in the case of rail transport) by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport), using the appropriate Community codes.

BOX 19: CONTAINER (Ctr)

Using the appropriate Community codes ("0" — Goods not transported in containers or "1" — Goods transported in containers), indicate the situation at departure.

BOX 31: PACKAGES AND DESCRIPTION OF GOODS — MARKS AND NUMBERS — CONTAINER No(s) — NUMBER AND KIND

Enter the marks, numbers, number and kind of packages or, in the case of unpackaged goods, the number of goods covered by the declaration, or the work "bulk", as appropriate, together with the particulars necessary to identify the goods. The description of the goods means the normal trade description expressed in sufficiently precise terms to allow their identification and classification.

Where the Community rules applicable to the goods concerned provide for particular procedures in this respect, the description of the goods must conform to those rules.

All additional information required by the said rules must also be entered in this box. The description of agricultural products must be in accordance with the Community provisions in force in the agricultural sector.

If containers are used, the identifying marks of the container must also be entered in this box. The unused space in this box must be crossed through.

BOX 32: ITEM NUMBER

Enter the number of the item in question in relation to the total number of articles declared in the T5 and T5bis forms used, as described in the note to box 5.

Where the consignment consists of only one item (a single T5 form), do not complete this box but enter the figure 1 in box 5.

BOX 33: COMMODITY CODE

Enter the code number corresponding to the item in question, using that of the nomenclature for export refunds where appropriate.

BOX 35: GROSS MASS

Enter the gross mass of the goods described in the corresponding box 31, expressed in kilograms. The gross mass is the aggregate mass of the goods with all their packagings, excluding containers and other transport equipment.

BOX 38: NET MASS

Where Community rules so require, enter the net mass of the goods described in the corresponding box 31, expressed in kilograms. The net mass is the mass of the goods themselves without any packaging.

BOX 40: PREVIOUS DOCUMENT

Box for optional use by the Member States (reference numbers of documents relating to the administrative procedure preceding dispatch/export).

BOX 41: SUPPLEMENTARY UNITS

For use as necessary in accordance with the goods nomenclature (enter the quantity of the item in question, expressed in the unit laid down in the goods nomenclature).

BOX 100: FOR NATIONAL USE

To be completed in accordance with the rules of the Member State of dispatch/export.

BOX 103: NET QUANTITY (kg, litres or other units) IN WORDS

To be completed in accordance with Community rules.

BOX 104: USE AND/OR DESTINATION

Indicate the use and/or destination intended or prescribed for the goods by placing an X in the appropriate box or, failing that, place an X in the box marked "Other" and specify the use and/or destination.

Where Community rules fix a time limit by which the goods must be assigned to a use and/or destination, complete the phrase "time limit of ... days for completion" by inserting the number of days.

BOX 105: LICENCES

To be completed in accordance with Community rules.

Enter the type, serial number, date of issue and issuing authority.

BOX 106: FURTHER PARTICULARS

To be completed in accordance with Community rules and the rules on the application of Article 912(b)(9).

BOX 107: LEGISLATION APPLICABLE

Enter the number of any Community regulation, directive or decision concerning the measure providing for or prescribing control of the use and/or destination of the goods.

BOX 108: ATTACHED DOCUMENTS

List the accompanying documents attached to the control copy T5, which are to accompany it to its destination.

BOX 109: ADMINISTRATIVE OR CUSTOMS DOCUMENT

Enter the type, number and date of registration of the document relating to the procedure used for the transport of the goods, and the issuing office or, where appropriate, the words "Goods not covered by a customs procedure".

BOX 110: PLACE AND DATE; SIGNATURE AND NAME OF DECLARANT/REPRESENTATIVE

Subject to any specific provisions adopted with regard to the use of computerised systems, the original of the hand-written signature of the person concerned must appear both on the original and on the copy or copies of the T5 form. Where the person concerned is a legal person, the signatory must add his full name and capacity after his signature.

C. Provisions relating to use of T5bis forms

See notes in Section B.

Subject to any special provisions adopted on the use of automatic data-processing techniques, the original and copy or copies of the T5bis form must bear the original signature of the person who signed the corresponding T5 form.

Boxes headed "Packages and descriptions of goods" which have not been used must be struck through to prevent subsequent entries.

D. Provisions relating to the use of T5 loading lists forms

Every column in the loading lists, except that reserved for official use, must be completed. Only the front of the T5 loading list form may be used.

The registration number of the T5 control copy must be shown in the box for registration particulars of the T5 loading list.

The goods shown on the T5 loading list must be serially numbered in the column headed "item number" (see item number, box 32) in such a way that the last of these is the total given in box 5 of the T5 form.

The particulars normally entered in boxes 31, 33, 35, 38, 100, 103 and 105 of the form T5 must be entered on the T5 loading list.

Particulars relating to boxes 100 (national use) and 105 (licences) must be entered in the column for the description of the goods, immediately after the information concerning the goods to which those particulars refer.

A horizontal line must be drawn after the last entry and the spaces not used must be crossed through to prevent later additions being made.

The total number of packages containing the goods listed and the total gross and net mass of those goods must be shown at the foot of the appropriate columns.

Subject to any specific provisions adopted with regard to the use of computerised systems, the original signature of the signatory of the corresponding T5 form must appear both on the original and on the copy or copies of the T5 loading list.'

—

ANNEX VIII

In Annex 87, order No 14 is replaced by the following:

Order No	Column 1	Column 2
	Goods for which processing under customs control is authorised	Processing which may be carried out
'14	Gas oils with a sulphur content exceeding 0,2 % by weight falling withing CN code 2710 00 68 Kerosene falling withing CN code 2710 00 55 White spirit falling within CN code 2710 00 21	Mixture of the products in column 1 or a mixture of one and/or other of the products in column 1 with gas oil with a sulphur content not exceeding 0,2 % by weight falling withing CN code 2710 00 66 or 2710 00 67 to obtain a gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 2710 00 67'

ANNEX III

Commission Regulation (EC) No 291/2002 of 15 February 2002 amending Regulation No 1613/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalized preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community (OJ L 46, 16.2.2002, p. 12 + OJ L 185/2000, 25.7.2000, p. 38) + Corrigendum (OJ L 216, 26.8.2000, p. 20)

COMMISSION REGULATION (EC) No 291/2002

of 15 February 2002

amending Regulation (EC) No 1613/2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council⁽²⁾, and in particular Article 247 thereof,

Whereas:

- (1) By Council Regulation (EC) No 2501/2001 of 10 December 2001 applying a scheme of generalised tariff preferences for the period 1 January 2002 to 31 December 2004⁽³⁾, the Community granted generalised tariff preferences to Laos.
- (2) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽⁴⁾, as last amended by Regulation (EC) No 993/2001⁽⁵⁾, establishes the definition of the concept of originating products to be used for the purposes of the scheme of generalised tariff preferences (GSP). However Regulation (EEC) No 2454/93 provides for derogations in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.
- (3) Laos has benefited from such a derogation for certain textiles since 1997, in the last instance by virtue of Commission Regulation (EC) No 1613/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community⁽⁶⁾, which applied for the period 15 July 2000 to 31 December 2001. It has submitted a request for the renewal of the derogation.
- (4) The provisions of Regulation (EC) No 1613/2000, in particular the existence of quantitative conditions, which apply on an annual basis, reflecting the Community

market's capacity to absorb the Lao products, Laos's export capacity and actual recorded trade flows, were designed to prevent injury to the corresponding branches of Community industry.

- (5) The request submitted by Laos has been considered by the Commission and has been found to be duly substantiated. The derogation should therefore be renewed. Moreover, the interests of traders both in Laos and in the Community concluding contracts in particular, and the stability and the sustained development of the Lao industry in terms of ongoing investment and employment, require that the provisions of Regulation (EC) No 1613/2000 should continue to apply without interruption when the derogation provided for therein expires. Furthermore, the derogation should be granted for a longer period of time than hitherto, but not beyond 31 December 2004, when the current GSP scheme expires.
- (6) In order to allow more efficient monitoring of the operation of the derogation, the authorities of Laos should communicate regularly to the Commission details of certificates of origin issued.
- (7) Regulation (EC) No 1613/2000 should therefore be amended accordingly.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1613/2000 is amended as follows:

1. In Article 2, '31 December 2001' is replaced by '31 December 2004'.
2. Article 5 is replaced by the following:

'Article 5

1. The competent authorities of Laos shall take the necessary steps to carry out quantitative checks on exports of the products referred to in Article 1.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.
⁽²⁾ OJ L 311, 12.12.2000, p. 17.
⁽³⁾ OJ L 346, 31.12.2001, p. 1.
⁽⁴⁾ OJ L 253, 11.10.1993, p. 1.
⁽⁵⁾ OJ L 141, 28.5.2001, p. 1.
⁽⁶⁾ OJ L 185, 25.7.2000, p. 38.

2. The following shall be entered in box 4 of certificates of origin form A issued by the competent authorities of Laos pursuant to this Regulation:

“Derogation — Regulation (EC) No 1613/2000”.

3. The competent authorities of Laos shall forward to the Commission every month a statement of the quantities in respect of which certificates of origin form A have been issued pursuant to this Regulation and the serial numbers of those certificates.’

Article 2

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

It shall apply from 1 January 2002.

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

Done at Brussels, 15 February 2002.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

COMMISSION REGULATION (EC) No 1613/2000

of 24 July 2000

derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Community industry. The derogation should be adapted, however, with reference to the economic needs.

Having regard to the Treaty establishing the European Community,

(5) In order to encourage regional cooperation among beneficiary countries, it is desirable to provide that the raw materials to be used in Laos in the context of this derogation should originate in countries belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement.

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, as last amended by Regulation (EC) No 955/1999 of the European Parliament and of the Council ⁽²⁾, and in particular Article 249 thereof,

(6) The open and effective administration of these measures should be ensured by applying the relevant provisions, for the management of tariff quotas, laid down in Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 1427/97 ⁽⁸⁾.

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽³⁾, as last amended by Regulation (EC) No 1662/1999 ⁽⁴⁾, and in particular Article 76 thereof,

(7) Any demand to extend application of the derogation beyond the quantities provided for must be considered in consultation with the Lao authorities.

Whereas:

(1) By Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 ⁽⁵⁾, as last amended by Commission Regulation (EC) No 1310/2000 ⁽⁶⁾, the Community gave such preferences to Laos.

(8) To be fully effective, the derogation should be granted for a reasonable length of time, that is, until 31 December 2001 when Regulation (EC) No 2820/98 expires.

(2) Articles 67 to 97 of Regulation (EEC) No 2454/93 establish the definition of the concept of originating products to be used for the purposes of generalised tariff preferences. Article 76 of that Regulation provides, however, for derogations to those provisions in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.

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

(3) By Commission Regulation (EC) No 1537/1999 ⁽⁷⁾, Laos obtained such a derogation for certain textiles, for the period from 15 July 1999 to 14 July 2000.

HAS ADOPTED THIS REGULATION:

(4) The request submitted by Laos satisfies the requirements of Article 76 of Regulation (EEC) No 2454/93. In particular the introduction of quantitative conditions (on an annual basis) reflecting the Community market's capacity to absorb the Lao products, Laos's export-capacity and actual recorded trade flows, is such as to prevent injury to the corresponding branches of

Article 1

1. By way of derogation from Articles 67 to 97 of Regulation (EEC) No 2454/93, products listed in the Annex to this Regulation which are manufactured in Laos from woven fabric (woven items) or yarn (knitted items) imported into that country and originating in a country belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement shall be regarded as originating in Laos in accordance with the arrangements set out below.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 119, 7.5.1999, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 197, 29.7.1999, p. 25.

⁽⁵⁾ OJ L 357, 30.12.1998, p. 1.

⁽⁶⁾ OJ L 148, 22.6.2000, p. 28.

⁽⁷⁾ OJ L 178, 14.7.1999, p. 26.

⁽⁸⁾ OJ L 196, 24.7.1997, p. 31.

2. For the purposes of paragraph 1, products shall be considered as originating in ASEAN or SAARC when they are obtained in these countries according to the rules of origin provided for in Articles 67 to 97 of Regulation (EEC) No 2454/93, or as originating in the beneficiary countries of the ACP-EC Partnership Agreement when they are obtained in those countries according to the rules of origin provided in Protocol No 1 to the ACP-EC Partnership Agreement ⁽¹⁾.

3. The competent authorities of Laos shall undertake to take all of the necessary measures to ensure compliance with the provisions of paragraph 2.

Article 2

The derogation provided for in Article 1 shall apply to products transported directly from Laos and imported into the Community during the period from 15 July 2000 to 31 December 2001, up to the annual quantities listed in the Annex against each product.

Article 3

The quantities referred to in Article 2 shall be managed by the Commission, in accordance with the provisions laid down in Articles 308a to 308c of Regulation (EEC) No 2454/93.

Article 4

When drawings under Article 3 account for 80 % of the quantities shown in the Annex, the Commission, in consultation with the Lao authorities, shall consider whether it is necessary to extend application of the derogation beyond those quantities.

Article 5

The following shall be entered in box 4 of certificates of origin Form A issued by the competent authorities of Laos pursuant to this Regulation:

'Derogation — Regulation (EC) No 1613/2000'.

Article 6

In case of doubt, the Member States may demand a copy of the document certifying the origin of the materials used in Laos under this derogation. Such a demand may be made at the time of entry into free circulation of the goods benefiting from this Regulation, or within the framework of the administrative cooperation for which provision is made in Article 94 of Regulation (EEC) No 2454/93.

Article 7

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

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

Done at Brussels, 24 July 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ Not yet published in the Official Journal.

ANNEX

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8003	6	6203 41 10 6203 41 90 6203 42 31 6203 42 33 6203 42 35 6203 42 90 6203 43 19 6203 43 90 6203 49 19 6203 49 50 6204 61 10 6204 62 31 6204 62 33 6204 62 39 6204 63 18 6204 69 18 6211 32 42 6211 33 42 6211 42 42 6211 43 42	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man-made fibres; lower parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	4 068 169 pieces
09.8004	7	6106 10 00 6106 20 00 6106 90 10 6206 20 00 6206 30 00 6206 40 00	Women's or girls' blouses, shirts and shirt-blouses, whether or not knitted or crocheted, of wool, of cotton or of man-made fibres	477 193 pieces
09.8005	8	6205 10 00 6205 20 00 6205 30 00	Men's or boys' shirts, other than knitted or crocheted, of wool, of cotton or of man-made fibres	597 073 pieces
09.8006	10	6111 10 10 6111 20 10 6111 30 10 ex 6111 90 00 6116 10 20 6116 10 80 6116 91 00 6116 92 00 6116 93 00 6116 99 00	Gloves, mittens and mitts, knitted or crocheted	1 110 pairs
09.8007	12	6115 12 00 6115 19 00 6115 20 11 6115 20 90 6115 91 00 6115 92 00 6115 93 10 6115 93 30 6115 93 99 6115 99 00	Panty-hose and tights, stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, other than for babies, including stockings for varicose veins, other than products of category 70	1 100 pairs

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8009	14	6201 11 00 ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6210 20 00	Men's or boys' woven overcoats, raincoats and other coats, cloaks and capes, of wool, of cotton or of man-made fibres (other than parkas of category 21)	26 112 pieces
09.8010	15	6202 11 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6204 31 00 6204 32 90 6204 33 90 6204 39 19 6210 30 00	Women's or girls' woven overcoats, raincoats and other coats, cloaks and capes; jackets and blazers, of wool, of cotton or of man-made fibres (other than parkas of category 21)	268 877 pieces
09.8011	16	6203 11 00 6203 12 00 6203 19 10 6203 19 30 6203 21 00 6203 22 80 6203 23 80 6203 29 18 6211 32 31 6211 33 31	Men's or boys' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; men's or boys' tracksuits with lining, with an outer shell of a single identical fabric, of cotton or of man-made fibres	84 516 pieces
09.8012	17	6203 31 00 6203 32 90 6203 33 90 6203 39 19	Men's or boys' jackets and blazers, other than knitted or crocheted, of wool, of cotton or of man-made fibres	46 016 pieces
09.8013	18	6207 11 00 6207 19 00 6207 21 00 6207 22 00 6207 29 00 6207 91 10 6207 91 90 6207 92 00 6207 99 00 6208 11 00 6208 19 10 6208 19 90 6208 21 00 6208 22 00 6208 29 00 6208 91 11 6208 91 19 6208 91 90 6208 92 00 6208 99 00 ex 6212 10 10	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted	54 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8014	21	ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6201 91 00 6201 92 00 6201 93 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6202 91 00 6202 92 00 6202 93 00 6211 32 41 6211 33 41 6211 42 41 6211 43 41	Parkas; anoraks, wind-cheaters, waister jackets and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres; upper parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	576 236 pieces
09.8016	26	6104 41 00 6104 42 00 6104 43 00 6104 44 00 6204 41 00 6204 42 00 6204 43 00 6204 44 00	Women's or girls' dresses, of wool, of cotton or of man-made fibres	173 262 pieces
09.8017	27	6104 51 00 6104 52 00 6104 53 00 6104 59 00 6204 51 00 6204 52 00 6204 53 00 6204 59 10	Women's or girls' skirts, including divided skirts	355 733 pieces
09.8019	29	6204 11 00 6204 12 00 6204 13 00 6204 19 10 6204 21 00 6204 22 80 6204 23 80 6204 29 18 6211 42 31 6211 43 31	Women's or girls' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; women's or girls' tracksuits with lining, with an outer shell of an identical fabric, of cotton or of man-made fibres	112 953 pieces
09.8020	31	ex 6212 10 10 6212 10 90	Brassières, woven, knitted or crocheted	1 100 pieces
09.8021	68	6111 10 90 6111 20 90 6111 30 90 ex 6111 90 00 ex 6209 10 00 ex 6209 20 00 ex 6209 30 00 ex 6209 90 00	Babies' garments and clothing accessories, excluding babies' gloves, mittens and mitts of categories 10 and 87, and babies' stockings, socks and sockettes, other than knitted or crocheted, of category 88	443 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8023	72	6112 31 10 6112 31 90 6112 39 10 6112 39 90 6112 41 10 6112 41 90 6112 49 10 6112 49 90 6211 11 00 6211 12 00	Swimwear, of wool, of cotton or of man-made fibres	15 196 pieces
09.8027	76	6203 22 10 6203 23 10 6203 29 11 6203 32 10 6203 33 10 6203 39 11 6203 42 11 6203 42 51 6203 43 11 6203 43 31 6203 49 11 6203 49 31 6211 32 10 6211 33 10 6204 22 10 6204 23 10 6204 29 11 6204 32 10 6204 33 10 6204 39 11 6204 62 11 6204 62 51 6204 63 11 6204 63 31 6204 69 11 6204 69 31 6211 42 10 6211 43 10	Men's or boys' industrial or occupational clothing, other than knitted or crocheted Women's or girls' aprons, smock-overalls and other industrial or occupational clothing, other than knitted or crocheted	41 tonnes
09.8028	78	6203 41 30 6203 42 59 6203 43 39 6203 49 39 6204 61 80 6204 61 90 6204 62 59 6204 62 90 6204 63 39 6204 63 90 6204 69 39 6204 69 50 6210 40 00 6210 50 00 6211 31 00 6211 32 90 6211 33 90 6211 41 00 6211 42 90 6211 43 90	Garments, other than knitted or crocheted, excluding garments of categories 6, 7, 8, 14, 15, 16, 17, 18, 21, 26, 27, 29, 68, 72, 76 and 77	452 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8030	84	6214 20 00 6214 30 00 6214 40 00 6214 90 10	Shawls, scarves, mufflers, mantillas, veils and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres	1,1 tonnes
09.8031	86	6212 20 00 6212 30 00 6212 90 00	Corsets, corset-belts, suspender-belts, braces, suspenders, garters and the like, and parts thereof, whether or not knitted or crocheted	1 100 pieces
09.8034	159	6204 49 10 6206 10 00 6214 10 00 6215 10 00	Dresses, blouses and shirt-blouses, not knitted or crocheted, of silk-waste Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of silk or of silk-waste Ties, bow-ties and cravats, of silk or of silk-waste	4 tonnes
09.8035	161	6201 19 00 6201 99 00 6202 19 00 6202 99 00 6203 19 90 6203 29 90 6203 39 90 6203 49 90 6204 19 90 6204 29 90 6204 39 90 6204 49 90 6204 59 90 6204 69 90 6205 90 10 6205 90 90 6206 90 10 6206 90 90 ex 6211 20 00 6211 39 00 6211 49 00	Garments, not knitted or crocheted, other than those of categories 1 to 123 and of category 159	69 tonnes
09.8036	20	6302 21 00 6302 22 90 6302 29 90 6302 31 10 6302 31 90 6302 32 90 6302 39 90	Bed linen, other than knitted or crocheted	1,1 tonnes
09.8037	40	ex 6303 91 00 ex 6303 92 90 ex 6303 99 90 6304 19 10 ex 6304 19 90 6304 92 00 ex 6304 93 00 ex 6304 99 00	Woven curtains (including drapes, interior blinds, curtain and bed valances and other furnishing articles), other than knitted or crocheted, of wool, of cotton or of man-made fibres	1,1 tonnes
09.8038	91	6306 21 00 6306 22 00 6306 29 00	Tents	1,1 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8039	109	6306 11 00 6306 12 00 6306 19 00 6306 31 00 6306 39 00	Tarpaulins, sails, awnings and sunblinds	11 tonnes
09.8040	110	6306 41 00 6306 49 00	Woven pneumatic mattresses	1,1 tonnes
09.8041	111	6306 91 00 6306 99 00	Camping goods, woven, other than pneumatic mattresses and tents	1,1 tonnes

COMMISSION REGULATION (EC) No 1614/2000

of 24 July 2000

derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Cambodia regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, as last amended by Regulation (EC) No 955/1999 of the European Parliament and of the Council ⁽²⁾, and in particular Article 249 thereof,

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽³⁾, as last amended by Regulation (EC) No 1662/1999 ⁽⁴⁾, and in particular Article 76 thereof,

Whereas:

- (1) By Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 ⁽⁵⁾, as last amended by Commission Regulation (EC) No 1310/2000 ⁽⁶⁾, the Community gave such preferences to Cambodia.
- (2) Articles 67 to 97 of Regulation (EEC) No 2454/93 establish the definition of the concept of originating products to be used for the purposes of generalised tariff preferences. Article 76 of that Regulation provides, however, for derogations to those provisions in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.
- (3) By Commission Regulation (EC) No 1538/1999 ⁽⁷⁾, Cambodia obtained such a derogation for certain textiles, for the period from 15 July 1999 to 14 July 2000.
- (4) The request submitted by Cambodia satisfies the requirements of Article 76 of Regulation (EEC) No 2454/93. In particular the introduction of quantitative conditions (on an annual basis) reflecting the Community market's capacity to absorb the Cambodian products, Cambodia's export-capacity and actual recorded trade flows, is such as to prevent injury to the corresponding branches of

Community industry. The derogation should be adapted, however, with reference to the economic needs.

- (5) In order to encourage regional cooperation among beneficiary countries, it is desirable to provide that the raw materials to be used in Cambodia in the context of this derogation should originate in countries belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement.
- (6) The open and effective administration of these measures should be ensured by applying the relevant provisions, for the management of tariff quotas, laid down in Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 1427/97 ⁽⁸⁾.
- (7) Any demand to extend application of the derogation beyond the quantities provided for must be considered in consultation with the Cambodian authorities.
- (8) To be fully effective, the derogation should be granted for a reasonable length of time, that is, until 31 December 2001 when Regulation (EC) No 2820/98 expires.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. By way of derogation from Articles 67 to 97 of Regulation (EEC) No 2454/93, products listed in the Annex to this Regulation which are manufactured in Cambodia from woven fabric (woven items) or yarn (knitted items) imported into that country and originating in a country belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement shall be regarded as originating in Cambodia in accordance with the arrangements set out below.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 119, 7.5.1999, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 197, 29.7.1999, p. 25.

⁽⁵⁾ OJ L 357, 30.12.1998, p. 1.

⁽⁶⁾ OJ L 148, 22.6.2000, p. 28.

⁽⁷⁾ OJ L 178, 14.7.1999, p. 34.

⁽⁸⁾ OJ L 196, 24.7.1997, p. 31.

2. For the purposes of paragraph 1, products shall be considered as originating in ASEAN or SAARC when they are obtained in these countries according to the rules of origin provided for in Articles 67 to 97 of Regulation (EEC) No 2454/93, or as originating in the beneficiary countries of the ACP-EC Partnership Agreement when they are obtained in those countries according to the rules of origin provided in Protocol No 1 to the ACP-EC Partnership Agreement ⁽¹⁾.

3. The competent authorities of Cambodia shall undertake to take all of the necessary measures to ensure compliance with the provisions of paragraph 2.

Article 2

The derogation provided for in Article 1 shall apply to products transported directly from Cambodia and imported into the Community during the period from 15 July 2000 to 31 December 2001, up to the annual quantities listed in the Annex against each product.

Article 3

The quantities referred to in Article 2 shall be managed by the Commission, in accordance with the provisions laid down in Articles 308a to 308c of Regulation (EEC) No 2454/93.

Article 4

When drawings under Article 3 account for 80 % of the quantities shown in the Annex, the Commission, in consultation with the Cambodian authorities, shall consider whether it is necessary to extend application of the derogation beyond those quantities.

Article 5

The following shall be entered in box 4 of certificates of origin Form A issued by the competent authorities of Cambodia pursuant to this Regulation:

'Derogation — Regulation (EC) No 1614/2000'

Article 6

In case of doubt, the Member States may demand a copy of the document certifying the origin of the materials used in Cambodia under this derogation. Such a demand may be made at the time of entry into free circulation of the goods benefiting from this Regulation, or within the framework of the administrative cooperation for which provision is made in Article 94 of Regulation (EEC) No 2454/93.

Article 7

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

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

Done at Brussels, 24 July 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ Not yet published in the Official Journal.

ANNEX

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8052	6	6203 41 10 6203 41 90 6203 42 31 6203 42 33 6203 42 35 6203 42 90 6203 43 19 6203 43 90 6203 49 19 6203 49 50 6204 61 10 6204 62 31 6204 62 33 6204 62 39 6204 63 18 6204 69 18 6211 32 42 6211 33 42 6211 42 42 6211 43 42	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man-made fibres; lower parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	2 746 832 pieces
09.8053	7	6106 10 00 6106 20 00 6106 90 10 6206 20 00 6206 30 00 6206 40 00	Women's or girls' blouses, shirts and shirt-blouses, whether or not knitted or crocheted, of wool, of cotton or of man-made fibres	4 009 804 pieces
09.8054	8	6205 10 00 6205 20 00 6205 30 00	Men's or boys' shirts, other than knitted or crocheted, of wool, of cotton or of man-made fibres	302 566 pieces
09.8055	10	6111 10 10 6111 20 10 6111 30 10 ex 6111 90 00 6116 10 20 6116 10 80 6116 91 00 6116 92 00 6116 93 00 6116 99 00	Gloves, mittens and mitts, knitted or crocheted	2 084 846 pairs
09.8056	12	6115 12 00 6115 19 00 6115 20 11 6115 20 90 6115 91 00 6115 92 00 6115 93 10 6115 93 30 6115 93 99 6115 99 00	Panty-hose and tights, stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, other than for babies, including stockings for varicose veins, other than products of category 70	1 100 pairs

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8058	14	6201 11 00 ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6210 20 00	Men's or boys' woven overcoats, raincoats and other coats, cloaks and capes, of wool, of cotton or of man-made fibres (other than parkas of category 21)	213 931 pieces
09.8059	15	6202 11 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6204 31 00 6204 32 90 6204 33 90 6204 39 19 6210 30 00	Women's or girls' woven overcoats, raincoats and other coats, cloaks and capes; jackets and blazers, of wool, of cotton or of man-made fibres (other than parkas of category 21)	1 684 566 pieces
09.8060	16	6203 11 00 6203 12 00 6203 19 10 6203 19 30 6203 21 00 6203 22 80 6203 23 80 6203 29 18 6211 32 31 6211 33 31	Men's or boys' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; men's or boys' tracksuits with lining, with an outer shell of a single identical fabric, of cotton or of man-made fibres	85 415 pieces
09.8061	17	6203 31 00 6203 32 90 6203 33 90 6203 39 19	Men's or boys' jackets and blazers, other than knitted or crocheted, of wool, of cotton or of man-made fibres	68 299 pieces
09.8062	18	6207 11 00 6207 19 00 6207 21 00 6207 22 00 6207 29 00 6207 91 10 6207 91 90 6207 92 00 6207 99 00 6208 11 00 6208 19 10 6208 19 90 6208 21 00 6208 22 00 6208 29 00 6208 91 11 6208 91 19 6208 91 90 6208 92 00 6208 99 00 ex 6212 10 10	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted	683 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8063	21	ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6201 91 00 6201 92 00 6201 93 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6202 91 00 6202 92 00 6202 93 00 6211 32 41 6211 33 41 6211 42 41 6211 43 41	Parkas; anoraks, wind-cheaters, waister jackets and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres; upper parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	475 973 pieces
09.8065	26	6104 41 00 6104 42 00 6104 43 00 6104 44 00 6204 41 00 6204 42 00 6204 43 00 6204 44 00	Women's or girls' dresses, of wool, of cotton or of man-made fibres	760 932 pieces
09.8066	27	6104 51 00 6104 52 00 6104 53 00 6104 59 00 6204 51 00 6204 52 00 6204 53 00 6204 59 10	Women's or girls' skirts, including divided skirts	796 790 pieces
09.8068	29	6204 11 00 6204 12 00 6204 13 00 6204 19 10 6204 21 00 6204 22 80 6204 23 80 6204 29 18 6211 42 31 6211 43 31	Women's or girls' suits and ensembles, other than knitted or crocheted, or wool, of cotton or of man-made fibres, excluding ski-suits; women's or girls' tracksuits with lining, with an outer shell of an identical fabric, of cotton or of man-made fibres	620 077 pieces
09.8069	31	ex 6212 10 10 6212 10 90	Brassières, woven, knitted or crocheted	1 632 263 pieces
09.8070	68	6111 10 90 6111 20 90 6111 30 90 ex 6111 90 00 ex 6209 10 00 ex 6209 20 00 ex 6209 30 00 ex 6209 90 00	Babies' garments and clothing accessories, excluding babies' gloves, mittens and mitts of categories 10 and 87, and babies' stockings, socks and sockettes, other than knitted or crocheted, of category 88	177 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8072	72	6112 31 10 6112 31 90 6112 39 10 6112 39 90 6112 41 10 6112 41 90 6112 49 10 6112 49 90 6211 11 00 6211 12 00	Swimwear, of wool, of cotton or of man-made fibres	223 299 pieces
09.8076	76	6203 22 10 6203 23 10 6203 29 11 6203 32 10 6203 33 10 6203 39 11 6203 42 11 6203 42 51 6203 43 11 6203 43 31 6203 49 11 6203 49 31 6211 32 10 6211 33 10 6204 22 10 6204 23 10 6204 29 11 6204 32 10 6204 33 10 6204 39 11 6204 62 11 6204 62 51 6204 63 11 6204 63 31 6204 69 11 6204 69 31 6211 42 10 6211 43 10	Men's or boys' industrial or occupational clothing, other than knitted or crocheted Women's or girls' aprons, smock-overalls and other industrial or occupational clothing, other than knitted or crocheted	562 tonnes
09.8077	78	6203 41 30 6203 42 59 6203 43 39 6203 49 39 6204 61 80 6204 61 90 6204 62 59 6204 62 90 6204 63 39 6204 63 90 6204 69 39 6204 69 50 6210 40 00 6210 50 00 6211 31 00 6211 32 90 6211 33 90 6211 41 00 6211 42 90 6211 43 90	Garments, other than knitted or crocheted, excluding garments of categories 6, 7, 8, 14, 15, 16, 17, 18, 21, 26, 27, 29, 68, 72, 76 and 77	430 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8079	84	6214 20 00 6214 30 00 6214 40 00 6214 90 10	Shawls, scarves, mufflers, mantillas, veils and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres	1,1 tonnes
09.8080	86	6212 20 00 6212 30 00 6212 90 00	Corsets, corset-belts, suspender-belts, braces, suspenders, garters and the like, and parts thereof, whether or not knitted or crocheted	1 100 pieces
09.8083	159	6204 49 10 6206 10 00 6214 10 00 6215 10 00	Dresses, blouses and shirt-blouses, not knitted or crocheted, of silk-waste Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of silk or of silk-waste Ties, bow-ties and cravats, of silk or of silk-waste	1,1 tonnes
09.8084	161	6201 19 00 6201 99 00 6202 19 00 6202 99 00 6203 19 90 6203 29 90 6203 39 90 6203 49 90 6204 19 90 6204 29 90 6204 39 90 6204 49 90 6204 59 90 6204 69 90 6205 90 10 6205 90 90 6206 90 10 6206 90 90 ex 6211 20 00 6211 39 00 6211 49 00	Garments, not knitted or crocheted, other than those of categories 1 to 123 and of category 159	64 tonnes
09.8085	20	6302 21 00 6302 22 90 6302 29 90 6302 31 10 6302 31 90 6302 32 90 6302 39 90	Bed linen, other than knitted or crocheted	2 tonnes
09.8086	40	ex 6303 91 00 ex 6303 92 90 ex 6303 99 90 6304 19 10 ex 6304 19 90 6304 92 00 ex 6304 93 00 ex 6304 99 00	Woven curtains (including drapes, interior blinds, curtain and bed valances and other furnishing articles), other than knitted or crocheted, of wool, of cotton or of man-made fibres	24 tonnes
09.8087	91	6306 21 00 6306 22 00 6306 29 00	Tents	826 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8088	109	6306 11 00 6306 12 00 6306 19 00 6306 31 00 6306 39 00	Tarpaulins, sails, awnings and sunblinds	1,1 tonnes
09.8089	110	6306 41 00 6306 49 00	Woven pneumatic mattresses	1,1 tonnes
09.8090	111	6306 91 00 6306 99 00	Camping goods, woven, other than pneumatic mattresses and tents	1,1 tonnes

COMMISSION REGULATION (EC) No 1615/2000

of 24 July 2000

derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Nepal regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Community industry. The derogation should be adapted, however, with reference to the economic needs.

Having regard to the Treaty establishing the European Community,

(5) In order to encourage regional cooperation among beneficiary countries, it is desirable to provide that the raw materials to be used in Nepal in the context of this derogation should originate in countries belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement.

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, as last amended by Regulation (EC) No 955/1999 of the European Parliament and of the Council ⁽²⁾, and in particular Article 249 thereof,

(6) The open and effective administration of these measures should be ensured by applying the relevant provisions, for the management of tariff quotas, laid down in Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 1427/97 ⁽⁸⁾.

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽³⁾, as last amended by Regulation (EC) No 1662/1999 ⁽⁴⁾, and in particular Article 76 thereof,

(7) Any demand to extend application of the derogation beyond the quantities provided for must be considered in consultation with the Nepalese authorities.

Whereas:

(1) By Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 ⁽⁵⁾, as last amended by Commission Regulation (EC) No 1310/2000 ⁽⁶⁾, the Community gave such preferences to Nepal.

(8) To be fully effective, the derogation should be granted for a reasonable length of time, that is, until 31 December 2001 when Regulation (EC) No 2820/98 expires.

(2) Articles 67 to 97 of Regulation (EEC) No 2454/93 establish the definition of the concept of originating products to be used for the purposes of generalised tariff preferences. Article 76 of that Regulation provides, however, for derogations to those provisions in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.

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

(3) By Commission Regulation (EC) No 1539/1999 ⁽⁷⁾, Nepal obtained such a derogation for certain textiles, for the period from 15 July 1999 to 14 July 2000.

HAS ADOPTED THIS REGULATION:

(4) The request submitted by Nepal satisfies the requirements of Article 76 of Regulation (EEC) No 2454/93. In particular the introduction of quantitative conditions (on an annual basis) reflecting the Community market's capacity to absorb the Nepalese products, Nepal's export-capacity and actual recorded trade flows, is such as to prevent injury to the corresponding branches of

Article 1

1. By way of derogation from Articles 67 to 97 of Regulation (EEC) No 2454/93, products listed in the Annex to this Regulation which are manufactured in Nepal from woven fabric (woven items) or yarn (knitted items) imported into that country and originating in a country belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement shall be regarded as originating in Nepal in accordance with the arrangements set out below.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 119, 7.5.1999, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 197, 29.7.1999, p. 25.

⁽⁵⁾ OJ L 357, 30.12.1998, p. 1.

⁽⁶⁾ OJ L 148, 22.6.2000, p. 28.

⁽⁷⁾ OJ L 178, 14.7.1999, p. 42.

⁽⁸⁾ OJ L 196, 24.7.1997, p. 31.

2. For the purposes of paragraph 1, products shall be considered as originating in ASEAN or SAARC when they are obtained in these countries according to the rules of origin provided for in Articles 67 to 97 of Regulation (EEC) No 2454/93, or as originating in the beneficiary countries of the ACP-EC Partnership Agreement when they are obtained in those countries according to the rules of origin provided in Protocol No 1 to the ACP-EC Partnership Agreement ⁽¹⁾.

3. The competent authorities of Nepal shall undertake to take all of the necessary measures to ensure compliance with the provisions of paragraph 2.

Article 2

The derogation provided for in Article 1 shall apply to products transported directly from Nepal and imported into the Community during the period from 15 July 2000 to 31 December 2001, up to the annual quantities listed in the Annex against each product.

Article 3

The quantities referred to in Article 2 shall be managed by the Commission, in accordance with the provisions laid down in Articles 308a to 308c of Regulation (EEC) No 2454/93.

Article 4

When drawings under Article 3 account for 80 % of the quantities shown in the Annex, the Commission, in consultation with the Nepalese authorities, shall consider whether it is necessary to extend application of the derogation beyond those quantities.

Article 5

The following shall be entered in box 4 of certificates of origin Form A issued by the competent authorities of Nepal pursuant to this Regulation:

'Derogation — Regulation (EC) No 1615/2000'

Article 6

In case of doubt, the Member States may demand a copy of the document certifying the origin of the materials used in Nepal under this derogation. Such a demand may be made at the time of entry into free circulation of the goods benefiting from this Regulation, or within the framework of the administrative cooperation for which provision is made in Article 94 of Regulation (EEC) No 2454/93.

Article 7

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

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

Done at Brussels, 24 July 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ Not yet published in the Official Journal.

ANNEX

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8003	6	6203 41 10 6203 41 90 6203 42 31 6203 42 33 6203 42 35 6203 42 90 6203 43 19 6203 43 90 6203 49 19 6203 49 50 6204 61 10 6204 62 31 6204 62 33 6204 62 39 6204 63 18 6204 69 18 6211 32 42 6211 33 42 6211 42 42 6211 43 42	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man-made fibres; lower parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	573 674 pieces
09.8004	7	6106 10 00 6106 20 00 6106 90 10 6206 20 00 6206 30 00 6206 40 00	Women's or girls' blouses, shirts and shirt-blouses, whether or not knitted or crocheted, of wool, of cotton or of man-made fibres	445 688 pieces
09.8005	8	6205 10 00 6205 20 00 6205 30 00	Men's or boys' shirts, other than knitted or crocheted, of wool, of cotton or of man-made fibres	97 747 pieces
09.8006	10	6111 10 10 6111 20 10 6111 30 10 ex 6111 90 00 6116 10 20 6116 10 80 6116 91 00 6116 92 00 6116 93 00 6116 99 00	Gloves, mittens and mitts, knitted or crocheted	1 246 351 pairs
09.8007	12	6115 12 00 6115 19 00 6115 20 11 6115 20 90 6115 91 00 6115 92 00 6115 93 10 6115 93 30 6115 93 99 6115 99 00	Panty-hose and tights, stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, other than for babies, including stockings for varicose veins, other than products of category 70	553 615 pairs

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8009	14	6201 11 00 ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6210 20 00	Men's or boys' woven overcoats, raincoats and other coats, cloaks and capes, of wool, of cotton or of man-made fibres (other than parkas of category 21)	55 003 pieces
09.8010	15	6202 11 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6204 31 00 6204 32 90 6204 33 90 6204 39 19 6210 30 00	Women's or girls' woven overcoats, raincoats and other coats, cloaks and capes; jackets and blazers, of wool, of cotton or of man-made fibres (other than parkas of category 21)	380 049 pieces
09.8011	16	6203 11 00 6203 12 00 6203 19 10 6203 19 30 6203 21 00 6203 22 80 6203 23 80 6203 29 18 6211 32 31 6211 33 31	Men's or boys' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; men's or boys' tracksuits with lining, with an outer shell of a single identical fabric, of cotton or of man-made fibres	32 985 pieces
09.8012	17	6203 31 00 6203 32 90 6203 33 90 6203 39 19	Men's or boys' jackets and blazers, other than knitted or crocheted, of wool, of cotton or of man-made fibres	123 685 pieces
09.8013	18	6207 11 00 6207 19 00 6207 21 00 6207 22 00 6207 29 00 6207 91 10 6207 91 90 6207 92 00 6207 99 00 6208 11 00 6208 19 10 6208 19 90 6208 21 00 6208 22 00 6208 29 00 6208 91 11 6208 91 19 6208 91 90 6208 92 00 6208 99 00 ex 6212 10 10	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted	252 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8014	21	ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6201 91 00 6201 92 00 6201 93 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6202 91 00 6202 92 00 6202 93 00 6211 32 41 6211 33 41 6211 42 41 6211 43 41	Parkas; anoraks, wind-cheaters, waister jackets and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres; upper parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	30 083 pieces
09.8016	26	6104 41 00 6104 42 00 6104 43 00 6104 44 00 6204 41 00 6204 42 00 6204 43 00 6204 44 00	Women's or girls' dresses, of wool, of cotton or of man-made fibres	1 615 767 pieces
09.8017	27	6104 51 00 6104 52 00 6104 53 00 6104 59 00 6204 51 00 6204 52 00 6204 53 00 6204 59 10	Women's or girls' skirts, including divided skirts	349 416 pieces
09.8019	29	6204 11 00 6204 12 00 6204 13 00 6204 19 10 6204 21 00 6204 22 80 6204 23 80 6204 29 18 6211 42 31 6211 43 31	Women's or girls' suits and ensembles, other than knitted or crocheted, or wool, of cotton or of man-made fibres, excluding ski-suits; women's or girls' tracksuits with lining, with an outer shell of an identical fabric, of cotton or of man-made fibres	135 935 pieces
09.8020	31	ex 6212 10 10 6212 10 90	Brassières, woven, knitted or crocheted	1 100 pieces
09.8021	68	6111 10 90 6111 20 90 6111 30 90 ex 6111 90 00 ex 6209 10 00 ex 6209 20 00 ex 6209 30 00 ex 6209 90 00	Babies' garments and clothing accessories, excluding babies' gloves, mittens and mitts of categories 10 and 87, and babies' stockings, socks and sockettes, other than knitted or crocheted, of category 88	19 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8023	72	6112 31 10 6112 31 90 6112 39 10 6112 39 90 6112 41 10 6112 41 90 6112 49 10 6112 49 90 6211 11 00 6211 12 00	Swimwear, of wool, of cotton or of man-made fibres	7 112 pieces
09.8027	76	6203 22 10 6203 23 10 6203 29 11 6203 32 10 6203 33 10 6203 39 11 6203 42 11 6203 42 51 6203 43 11 6203 43 31 6203 49 11 6203 49 31 6211 32 10 6211 33 10 6204 22 10 6204 23 10 6204 29 11 6204 32 10 6204 33 10 6204 39 11 6204 62 11 6204 62 51 6204 63 11 6204 63 31 6204 69 11 6204 69 31 6211 42 10 6211 43 10	Men's or boys' industrial or occupational clothing, other than knitted or crocheted Women's or girls' aprons, smock-overalls and other industrial or occupational clothing, other than knitted or crocheted	6 tonnes
09.8028	78	6203 41 30 6203 42 59 6203 43 39 6203 49 39 6204 61 80 6204 61 90 6204 62 59 6204 62 90 6204 63 39 6204 63 90 6204 69 39 6204 69 50 6210 40 00 6210 50 00 6211 31 00 6211 32 90 6211 33 90 6211 41 00 6211 42 90 6211 43 90	Garments, other than knitted or crocheted, excluding garments of categories 6, 7, 8, 14, 15, 16, 17, 18, 21, 26, 27, 29, 68, 72, 76 and 77	95 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8030	84	6214 20 00 6214 30 00 6214 40 00 6214 90 10	Shawls, scarves, mufflers, mantillas, veils and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres	75 tonnes
09.8031	86	6212 20 00 6212 30 00 6212 90 00	Corsets, corset-belts, suspender-belts, braces, suspenders, garters and the like, and parts thereof, whether or not knitted or crocheted	1 100 pieces
09.8034	159	6204 49 10 6206 10 00 6214 10 00 6215 10 00	Dresses, blouses and shirt-blouses, not knitted or crocheted, of silk-waste Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of silk or of silk-waste Ties, bow-ties and cravats, of silk or of silk-waste	5 tonnes
09.8035	161	6201 19 00 6201 99 00 6202 19 00 6202 99 00 6203 19 90 6203 29 90 6203 39 90 6203 49 90 6204 19 90 6204 29 90 6204 39 90 6204 49 90 6204 59 90 6204 69 90 6205 90 10 6205 90 90 6206 90 10 6206 90 90 ex 6211 20 00 6211 39 00 6211 49 00	Garments, not knitted or crocheted, other than those of categories 1 to 123 and of category 159	62 tonnes
09.8036	20	6302 21 00 6302 22 90 6302 29 90 6302 31 10 6302 31 90 6302 32 90 6302 39 90	Bed linen, other than knitted or crocheted	3 tonnes
09.8037	40	ex 6303 91 00 ex 6303 92 90 ex 6303 99 90 6304 19 10 ex 6304 19 90 6304 92 00 ex 6304 93 00 ex 6304 99 00	Woven curtains (including drapes, interior blinds, curtain and bed valances and other furnishing articles), other than knitted or crocheted, of wool, of cotton or of man-made fibres	80 tonnes
09.8038	91	6306 21 00 6306 22 00 6306 29 00	Tents	1,1 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8039	109	6306 11 00 6306 12 00 6306 19 00 6306 31 00 6306 39 00	Tarpaulins, sails, awnings and sunblinds	11 tonnes
09.8040	110	6306 41 00 6306 49 00	Woven pneumatic mattresses	1,1 tonnes
09.8041	111	6306 91 00 6306 99 00	Camping goods, woven, other than pneumatic mattresses and tents	1,1 tonnes

CORRIGENDA

Corrigendum to Commission Regulation (EC) No 1613/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Laos regarding certain exports of textiles to the Community

(Official Journal of the European Communities L 185 of 25 July 2000)

On page 38:

in recital 4, second sentence:

for: 'In particular the introduction ...',

read: 'In particular, the introduction ...'.

and in article 1, seventh line:

for: '... South Asian Association ...',

read: '... South Asian Association ...'.

On page 41, against Order No 09.8013 (Category 18), fourth column, second description:

for: 'Women's or girls singlets ...',

read: 'Women's or girls' singlets ...'.

On page 44, against Order No 09.8034 (Category 159), fourth column, first description:

first: '..., of silk-waste',

read: '..., of silk or of silk waste'.

Corrigendum to Commission Regulation (EC) No 1614/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Cambodia regarding certain exports of textiles to the Community

(Official Journal of the European Communities L 185 of 25 July 2000)

On page 46:

in recital 4, second sentence:

for: 'In particular the introduction ...',

read: 'In particular, the introduction ...'.

and in Article 1, seventh line:

for: '... South Asian Association ...',

read: '... South Asian Association ...'.

On page 49, against Order No 09.8062 (Category 18), fourth column, second description:

for: 'Women's or girls singlets ...',

read: 'Women's or girls' singlets ...'.

On page 52, against Order No 09.8083 (Category 159), fourth column, first description:

for: '..., of silk-waste',

read: '..., of silk or of silk waste'.

Corrigendum to Commission Regulation (EC) No 1615/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Nepal regarding certain exports of textiles to the Community

(Official Journal of the European Communities L 185 of 25 July 2000)

On page 54:

in recital 4, second sentence:

for: 'In particular the introduction ...',

read: 'In particular, the introduction ...'.

and in Article 1, seventh line:

for: '... South Asian Association ...',

read: '... South Asian Association ...'.

On page 56, in the first column (Order No):

for: '09.8003',

read: '09.8103';

for: '09.8004',

read: '09.8104';

for: '09.8005',

read: '09.8105';

for: '09.8006',

read: '09.8106';

for: '09.8007',

read: '09.8107'.

On page 57:

in the first column (Order No):

for: '09.8009',

read: '09.8109';

for: '09.8010',

read: '09.8110';

for: '09.8011',

read: '09.8111';

for: '09.8012',

read: '09.8112';

for: '09.8013',

read: '09.8113';

against Order No 09.8113 (Category 18), fourth column, second description:

for: 'Women's or girls singlets ...',

read: 'Women's or girls' singlets ...'.

On page 58:

in the first column (Order No):

for: '09.8014',

read: '09.8114';

against Order No 09.8114 (Category 21), fourth column, second line:

for: '... corcheted ...',

read: '... crocheted ...';

in the first column (Order No):

for: '09.8016',

read: '09.8116';

for: '09.8017',

read: '09.8117';

for: '09.8019',

read: '09.8119';

against Order No 09.8119 (Category 29), fourth column, second line:

for: 'or crocheted, or wool ...',

read: 'or crocheted, of wool ...';

in the first column (Order No):

for: '09.8020',

read: '09.8120';

for: '09.8021',

read: '09.8121'.

On page 59, in the first column (Order No):

for: '09.8023',

read: '09.8123';

for: '09.8027',

read: '09.8127';

for: '09.8028',

read: '09.8128'.

On page 60:

in the first column (Order No):

for: '09.8030',

read: '09.8130';

for: '09.8031',

read: '09.8131';

for: '09.8034',

read: '09.8134';

against Order No 09.8134 (Category 159), fourth column, first description:

for: '..., of silk-waste',

read: '..., of silk or of silk waste';

in the first column (Order No):

for: '09.8035',

read: '09.8135';

for: '09.8036',

read: '09.8136';

for: '09.8037',

read: '09.8137';

for: '09.8038',

read: '09.8138'.

On page 61, in the first column (Order No):

for: '09.8039',

read: '09.8139';

for: '09.8040',

read: '09.8140';

for: '09.8041',

read: '09.8141'.

ANNEX IV

Commission Regulation (EC) No 292/2002 of 15 February 2002 amending Regulation No 1614/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalized preferences to take account of the special situation of Cambodia regarding certain exports of textiles to the Community (OJ L 46, 16.2.2002, p. 14 + OJ L 185/2000, 25.7.2000, p. 46) + Corrigendum (OJ L 216, 26.8.2000, p. 21)

COMMISSION REGULATION (EC) No 292/2002

of 15 February 2002

amending Regulation (EC) No 1614/2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Cambodia regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council ⁽²⁾, and in particular Article 247 thereof,

Whereas:

- (1) By Council Regulation (EC) No 2501/2001 of 10 December 2001 applying a scheme of generalised tariff preferences for the period 1 January 2002 to 31 December 2004 ⁽³⁾, the Community granted generalised tariff preferences to Cambodia.
- (2) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽⁴⁾, as last amended by Regulation (EC) No 993/2001 ⁽⁵⁾, establishes the definition of the concept of originating products to be used for the purposes of the scheme of generalised tariff preferences (GSP). However Regulation (EEC) No 2454/93 provides for derogations in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.
- (3) Cambodia has benefited from such a derogation for certain textiles since 1997, in the last instance by virtue of Commission Regulation (EC) No 1614/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Cambodia regarding certain exports of textiles to the Community ⁽⁶⁾, which applied for the period 15 July 2000 to 31 December 2001. It has submitted a request for the renewal of the derogation.
- (4) The provisions of Regulation (EC) No 1614/2000, in particular the existence of quantitative conditions, which apply on an annual basis, reflecting the Community

market's capacity to absorb the Cambodian products, Cambodia's export capacity and actual recorded trade flows, were designed to prevent injury to the corresponding branches of Community industry.

- (5) The request submitted by Cambodia has been considered by the Commission and has been found to be duly substantiated. The derogation should therefore be renewed. Moreover, the interests of traders both in Cambodia and in the Community concluding contracts in particular, and the stability and the sustained development of the Cambodian industry in terms of ongoing investment and employment, require that the provisions of Regulation (EC) No 1614/2000 should continue to apply without interruption when the derogation provided for therein expires. Furthermore, the derogation should be granted for a longer period of time than hitherto, but not beyond 31 December 2004, when the current GSP scheme expires.
- (6) In order to allow more efficient monitoring of the operation of the derogation, the authorities of Cambodia should communicate regularly to the Commission details of certificates of origin issued.
- (7) Regulation (EC) No 1614/2000 should therefore be amended accordingly.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1614/2000 is amended as follows:

1. In Article 2, '31 December 2001' is replaced by '31 December 2004'.
2. Article 5 is replaced by the following:

'Article 5

1. The competent authorities of Cambodia shall take the necessary steps to carry out quantitative checks on exports of the products referred to in Article 1.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.
⁽²⁾ OJ L 311, 12.12.2000, p. 17.
⁽³⁾ OJ L 346, 31.12.2001, p. 1.
⁽⁴⁾ OJ L 253, 11.10.1993, p. 1.
⁽⁵⁾ OJ L 141, 28.5.2001, p. 1.
⁽⁶⁾ OJ L 185, 25.7.2000, p. 46.

2. The following shall be entered in box 4 of certificates of origin form A issued by the competent authorities of Cambodia pursuant to this Regulation:

“Derogation — Regulation (EC) No 1614/2000”.

3. The competent authorities of Cambodia shall forward to the Commission every month a statement of the quantities in respect of which certificates of origin form A have been issued pursuant to this Regulation and the serial numbers of those certificates.’

Article 2

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

It shall apply from 1 January 2002.

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

Done at Brussels, 15 February 2002.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

COMMISSION REGULATION (EC) No 1614/2000

of 24 July 2000

derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Cambodia regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, as last amended by Regulation (EC) No 955/1999 of the European Parliament and of the Council ⁽²⁾, and in particular Article 249 thereof,

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽³⁾, as last amended by Regulation (EC) No 1662/1999 ⁽⁴⁾, and in particular Article 76 thereof,

Whereas:

- (1) By Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 ⁽⁵⁾, as last amended by Commission Regulation (EC) No 1310/2000 ⁽⁶⁾, the Community gave such preferences to Cambodia.
- (2) Articles 67 to 97 of Regulation (EEC) No 2454/93 establish the definition of the concept of originating products to be used for the purposes of generalised tariff preferences. Article 76 of that Regulation provides, however, for derogations to those provisions in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.
- (3) By Commission Regulation (EC) No 1538/1999 ⁽⁷⁾, Cambodia obtained such a derogation for certain textiles, for the period from 15 July 1999 to 14 July 2000.
- (4) The request submitted by Cambodia satisfies the requirements of Article 76 of Regulation (EEC) No 2454/93. In particular the introduction of quantitative conditions (on an annual basis) reflecting the Community market's capacity to absorb the Cambodian products, Cambodia's export-capacity and actual recorded trade flows, is such as to prevent injury to the corresponding branches of

Community industry. The derogation should be adapted, however, with reference to the economic needs.

- (5) In order to encourage regional cooperation among beneficiary countries, it is desirable to provide that the raw materials to be used in Cambodia in the context of this derogation should originate in countries belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement.
- (6) The open and effective administration of these measures should be ensured by applying the relevant provisions, for the management of tariff quotas, laid down in Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 1427/97 ⁽⁸⁾.
- (7) Any demand to extend application of the derogation beyond the quantities provided for must be considered in consultation with the Cambodian authorities.
- (8) To be fully effective, the derogation should be granted for a reasonable length of time, that is, until 31 December 2001 when Regulation (EC) No 2820/98 expires.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. By way of derogation from Articles 67 to 97 of Regulation (EEC) No 2454/93, products listed in the Annex to this Regulation which are manufactured in Cambodia from woven fabric (woven items) or yarn (knitted items) imported into that country and originating in a country belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement shall be regarded as originating in Cambodia in accordance with the arrangements set out below.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 119, 7.5.1999, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 197, 29.7.1999, p. 25.

⁽⁵⁾ OJ L 357, 30.12.1998, p. 1.

⁽⁶⁾ OJ L 148, 22.6.2000, p. 28.

⁽⁷⁾ OJ L 178, 14.7.1999, p. 34.

⁽⁸⁾ OJ L 196, 24.7.1997, p. 31.

2. For the purposes of paragraph 1, products shall be considered as originating in ASEAN or SAARC when they are obtained in these countries according to the rules of origin provided for in Articles 67 to 97 of Regulation (EEC) No 2454/93, or as originating in the beneficiary countries of the ACP-EC Partnership Agreement when they are obtained in those countries according to the rules of origin provided in Protocol No 1 to the ACP-EC Partnership Agreement ⁽¹⁾.

3. The competent authorities of Cambodia shall undertake to take all of the necessary measures to ensure compliance with the provisions of paragraph 2.

Article 2

The derogation provided for in Article 1 shall apply to products transported directly from Cambodia and imported into the Community during the period from 15 July 2000 to 31 December 2001, up to the annual quantities listed in the Annex against each product.

Article 3

The quantities referred to in Article 2 shall be managed by the Commission, in accordance with the provisions laid down in Articles 308a to 308c of Regulation (EEC) No 2454/93.

Article 4

When drawings under Article 3 account for 80 % of the quantities shown in the Annex, the Commission, in consultation with the Cambodian authorities, shall consider whether it is necessary to extend application of the derogation beyond those quantities.

Article 5

The following shall be entered in box 4 of certificates of origin Form A issued by the competent authorities of Cambodia pursuant to this Regulation:

'Derogation — Regulation (EC) No 1614/2000'

Article 6

In case of doubt, the Member States may demand a copy of the document certifying the origin of the materials used in Cambodia under this derogation. Such a demand may be made at the time of entry into free circulation of the goods benefiting from this Regulation, or within the framework of the administrative cooperation for which provision is made in Article 94 of Regulation (EEC) No 2454/93.

Article 7

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

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

Done at Brussels, 24 July 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ Not yet published in the Official Journal.

ANNEX

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8052	6	6203 41 10 6203 41 90 6203 42 31 6203 42 33 6203 42 35 6203 42 90 6203 43 19 6203 43 90 6203 49 19 6203 49 50 6204 61 10 6204 62 31 6204 62 33 6204 62 39 6204 63 18 6204 69 18 6211 32 42 6211 33 42 6211 42 42 6211 43 42	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man-made fibres; lower parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	2 746 832 pieces
09.8053	7	6106 10 00 6106 20 00 6106 90 10 6206 20 00 6206 30 00 6206 40 00	Women's or girls' blouses, shirts and shirt-blouses, whether or not knitted or crocheted, of wool, of cotton or of man-made fibres	4 009 804 pieces
09.8054	8	6205 10 00 6205 20 00 6205 30 00	Men's or boys' shirts, other than knitted or crocheted, of wool, of cotton or of man-made fibres	302 566 pieces
09.8055	10	6111 10 10 6111 20 10 6111 30 10 ex 6111 90 00 6116 10 20 6116 10 80 6116 91 00 6116 92 00 6116 93 00 6116 99 00	Gloves, mittens and mitts, knitted or crocheted	2 084 846 pairs
09.8056	12	6115 12 00 6115 19 00 6115 20 11 6115 20 90 6115 91 00 6115 92 00 6115 93 10 6115 93 30 6115 93 99 6115 99 00	Panty-hose and tights, stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, other than for babies, including stockings for varicose veins, other than products of category 70	1 100 pairs

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8058	14	6201 11 00 ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6210 20 00	Men's or boys' woven overcoats, raincoats and other coats, cloaks and capes, of wool, of cotton or of man-made fibres (other than parkas of category 21)	213 931 pieces
09.8059	15	6202 11 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6204 31 00 6204 32 90 6204 33 90 6204 39 19 6210 30 00	Women's or girls' woven overcoats, raincoats and other coats, cloaks and capes; jackets and blazers, of wool, of cotton or of man-made fibres (other than parkas of category 21)	1 684 566 pieces
09.8060	16	6203 11 00 6203 12 00 6203 19 10 6203 19 30 6203 21 00 6203 22 80 6203 23 80 6203 29 18 6211 32 31 6211 33 31	Men's or boys' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; men's or boys' tracksuits with lining, with an outer shell of a single identical fabric, of cotton or of man-made fibres	85 415 pieces
09.8061	17	6203 31 00 6203 32 90 6203 33 90 6203 39 19	Men's or boys' jackets and blazers, other than knitted or crocheted, of wool, of cotton or of man-made fibres	68 299 pieces
09.8062	18	6207 11 00 6207 19 00 6207 21 00 6207 22 00 6207 29 00 6207 91 10 6207 91 90 6207 92 00 6207 99 00 6208 11 00 6208 19 10 6208 19 90 6208 21 00 6208 22 00 6208 29 00 6208 91 11 6208 91 19 6208 91 90 6208 92 00 6208 99 00 ex 6212 10 10	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted	683 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8063	21	ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6201 91 00 6201 92 00 6201 93 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6202 91 00 6202 92 00 6202 93 00 6211 32 41 6211 33 41 6211 42 41 6211 43 41	Parkas; anoraks, wind-cheaters, waister jackets and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres; upper parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	475 973 pieces
09.8065	26	6104 41 00 6104 42 00 6104 43 00 6104 44 00 6204 41 00 6204 42 00 6204 43 00 6204 44 00	Women's or girls' dresses, of wool, of cotton or of man-made fibres	760 932 pieces
09.8066	27	6104 51 00 6104 52 00 6104 53 00 6104 59 00 6204 51 00 6204 52 00 6204 53 00 6204 59 10	Women's or girls' skirts, including divided skirts	796 790 pieces
09.8068	29	6204 11 00 6204 12 00 6204 13 00 6204 19 10 6204 21 00 6204 22 80 6204 23 80 6204 29 18 6211 42 31 6211 43 31	Women's or girls' suits and ensembles, other than knitted or crocheted, or wool, of cotton or of man-made fibres, excluding ski-suits; women's or girls' tracksuits with lining, with an outer shell of an identical fabric, of cotton or of man-made fibres	620 077 pieces
09.8069	31	ex 6212 10 10 6212 10 90	Brassières, woven, knitted or crocheted	1 632 263 pieces
09.8070	68	6111 10 90 6111 20 90 6111 30 90 ex 6111 90 00 ex 6209 10 00 ex 6209 20 00 ex 6209 30 00 ex 6209 90 00	Babies' garments and clothing accessories, excluding babies' gloves, mittens and mitts of categories 10 and 87, and babies' stockings, socks and sockettes, other than knitted or crocheted, of category 88	177 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8072	72	6112 31 10 6112 31 90 6112 39 10 6112 39 90 6112 41 10 6112 41 90 6112 49 10 6112 49 90 6211 11 00 6211 12 00	Swimwear, of wool, of cotton or of man-made fibres	223 299 pieces
09.8076	76	6203 22 10 6203 23 10 6203 29 11 6203 32 10 6203 33 10 6203 39 11 6203 42 11 6203 42 51 6203 43 11 6203 43 31 6203 49 11 6203 49 31 6211 32 10 6211 33 10 6204 22 10 6204 23 10 6204 29 11 6204 32 10 6204 33 10 6204 39 11 6204 62 11 6204 62 51 6204 63 11 6204 63 31 6204 69 11 6204 69 31 6211 42 10 6211 43 10	Men's or boys' industrial or occupational clothing, other than knitted or crocheted Women's or girls' aprons, smock-overalls and other industrial or occupational clothing, other than knitted or crocheted	562 tonnes
09.8077	78	6203 41 30 6203 42 59 6203 43 39 6203 49 39 6204 61 80 6204 61 90 6204 62 59 6204 62 90 6204 63 39 6204 63 90 6204 69 39 6204 69 50 6210 40 00 6210 50 00 6211 31 00 6211 32 90 6211 33 90 6211 41 00 6211 42 90 6211 43 90	Garments, other than knitted or crocheted, excluding garments of categories 6, 7, 8, 14, 15, 16, 17, 18, 21, 26, 27, 29, 68, 72, 76 and 77	430 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8079	84	6214 20 00 6214 30 00 6214 40 00 6214 90 10	Shawls, scarves, mufflers, mantillas, veils and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres	1,1 tonnes
09.8080	86	6212 20 00 6212 30 00 6212 90 00	Corsets, corset-belts, suspender-belts, braces, suspenders, garters and the like, and parts thereof, whether or not knitted or crocheted	1 100 pieces
09.8083	159	6204 49 10 6206 10 00 6214 10 00 6215 10 00	Dresses, blouses and shirt-blouses, not knitted or crocheted, of silk-waste Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of silk or of silk-waste Ties, bow-ties and cravats, of silk or of silk-waste	1,1 tonnes
09.8084	161	6201 19 00 6201 99 00 6202 19 00 6202 99 00 6203 19 90 6203 29 90 6203 39 90 6203 49 90 6204 19 90 6204 29 90 6204 39 90 6204 49 90 6204 59 90 6204 69 90 6205 90 10 6205 90 90 6206 90 10 6206 90 90 ex 6211 20 00 6211 39 00 6211 49 00	Garments, not knitted or crocheted, other than those of categories 1 to 123 and of category 159	64 tonnes
09.8085	20	6302 21 00 6302 22 90 6302 29 90 6302 31 10 6302 31 90 6302 32 90 6302 39 90	Bed linen, other than knitted or crocheted	2 tonnes
09.8086	40	ex 6303 91 00 ex 6303 92 90 ex 6303 99 90 6304 19 10 ex 6304 19 90 6304 92 00 ex 6304 93 00 ex 6304 99 00	Woven curtains (including drapes, interior blinds, curtain and bed valances and other furnishing articles), other than knitted or crocheted, of wool, of cotton or of man-made fibres	24 tonnes
09.8087	91	6306 21 00 6306 22 00 6306 29 00	Tents	826 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8088	109	6306 11 00 6306 12 00 6306 19 00 6306 31 00 6306 39 00	Tarpaulins, sails, awnings and sunblinds	1,1 tonnes
09.8089	110	6306 41 00 6306 49 00	Woven pneumatic mattresses	1,1 tonnes
09.8090	111	6306 91 00 6306 99 00	Camping goods, woven, other than pneumatic mattresses and tents	1,1 tonnes

Corrigendum to Commission Regulation (EC) No 1614/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Cambodia regarding certain exports of textiles to the Community

(Official Journal of the European Communities L 185 of 25 July 2000)

On page 46:

in recital 4, second sentence:

for: 'In particular the introduction ...',

read: 'In particular, the introduction ...'.

and in Article 1, seventh line:

for: '... South Asian Association ...',

read: '... South Asian Association ...'.

On page 49, against Order No 09.8062 (Category 18), fourth column, second description:

for: 'Women's or girls singlets ...',

read: 'Women's or girls' singlets ...'.

On page 52, against Order No 09.8083 (Category 159), fourth column, first description:

for: '..., of silk-waste',

read: '..., of silk or of silk waste'.

ANNEX V

Commission Regulation (EC) No 293/2002 of 15 February 2002 amending Regulation No 1615/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalized preferences to take account of the special situation of Nepal regarding certain exports of textiles to the Community (OJ L 46, 16.2.2002, p. 16 + OJ L 185/2000, 25.7.2000, p. 54) + Corrigendum (OJ L 216, 26.8.2000, p. 22)

COMMISSION REGULATION (EC) No 293/2002

of 15 February 2002

amending Regulation (EC) No 1615/2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Nepal regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council⁽²⁾, and in particular Article 247 thereof,

Whereas:

- (1) By Council Regulation (EC) No 2501/2001 of 10 December 2001 applying a scheme of generalised tariff preferences for the period 1 January 2002 to 31 December 2004⁽³⁾, the Community granted generalised tariff preferences to Nepal.
- (2) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽⁴⁾, as last amended by Regulation (EC) No 993/2001⁽⁵⁾, establishes the definition of the concept of originating products to be used for the purposes of the scheme of generalised tariff preferences (GSP). However Regulation (EEC) No 2454/93 provides for derogations in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.
- (3) Nepal has benefited from such a derogation for certain textiles since 1997, in the last instance by virtue of Commission Regulation (EC) No 1615/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Nepal regarding certain exports of textiles to the Community⁽⁶⁾, which applied for the period 15 July 2000 to 31 December 2001. It has submitted a request for the renewal of the derogation.
- (4) The provisions of Regulation (EC) No 1615/2000, in particular the existence of quantitative conditions, which apply on an annual basis, reflecting the Community

market's capacity to absorb the Nepalese products, Nepal's export capacity and actual recorded trade flows, were designed to prevent injury to the corresponding branches of Community industry.

- (5) The request submitted by Nepal has been considered by the Commission and has been found to be duly substantiated. The derogation should therefore be renewed. Moreover, the interests of traders both in Nepal and in the Community concluding contracts in particular, and the stability and the sustained development of the Nepalese industry in terms of ongoing investment and employment, require that the provisions of Regulation (EC) No 1615/2000 should continue to apply without interruption when the derogation provided for therein expires. Furthermore, the derogation should be granted for a longer period of time than hitherto, but not beyond 31 December 2004, when the current GSP scheme expires.
- (6) In order to allow more efficient monitoring of the operation of the derogation, the authorities of Nepal should communicate regularly to the Commission details of certificates of origin issued.
- (7) Regulation (EC) No 1615/2000 should therefore be amended accordingly.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1615/2000 is amended as follows:

1. In Article 2, '31 December 2001' is replaced by '31 December 2004'.
2. Article 5 is replaced by the following:

'Article 5

1. The competent authorities of Nepal shall take the necessary steps to carry out quantitative checks on exports of the products referred to in Article 1.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 311, 12.12.2000, p. 17.

⁽³⁾ OJ L 346, 31.12.2001, p. 1.

⁽⁴⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁵⁾ OJ L 141, 28.5.2001, p. 1.

⁽⁶⁾ OJ L 185, 25.7.2000, p. 54.

2. The following shall be entered in box 4 of certificates of origin form A issued by the competent authorities of Nepal pursuant to this Regulation:

“Derogation — Regulation (EC) No 1615/2000”.

3. The competent authorities of Nepal shall forward to the Commission every month a statement of the quantities in respect of which certificates of origin form A have been issued pursuant to this Regulation and the serial numbers of those certificates.’

Article 2

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

It shall apply from 1 January 2002.

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

Done at Brussels, 15 February 2002.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

COMMISSION REGULATION (EC) No 1615/2000

of 24 July 2000

derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Nepal regarding certain exports of textiles to the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Community industry. The derogation should be adapted, however, with reference to the economic needs.

Having regard to the Treaty establishing the European Community,

(5) In order to encourage regional cooperation among beneficiary countries, it is desirable to provide that the raw materials to be used in Nepal in the context of this derogation should originate in countries belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement.

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾, as last amended by Regulation (EC) No 955/1999 of the European Parliament and of the Council ⁽²⁾, and in particular Article 249 thereof,

(6) The open and effective administration of these measures should be ensured by applying the relevant provisions, for the management of tariff quotas, laid down in Regulation (EEC) No 2454/93, as amended by Regulation (EC) No 1427/97 ⁽⁸⁾.

Having regard to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽³⁾, as last amended by Regulation (EC) No 1662/1999 ⁽⁴⁾, and in particular Article 76 thereof,

(7) Any demand to extend application of the derogation beyond the quantities provided for must be considered in consultation with the Nepalese authorities.

Whereas:

(1) By Council Regulation (EC) No 2820/98 of 21 December 1998 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 ⁽⁵⁾, as last amended by Commission Regulation (EC) No 1310/2000 ⁽⁶⁾, the Community gave such preferences to Nepal.

(8) To be fully effective, the derogation should be granted for a reasonable length of time, that is, until 31 December 2001 when Regulation (EC) No 2820/98 expires.

(2) Articles 67 to 97 of Regulation (EEC) No 2454/93 establish the definition of the concept of originating products to be used for the purposes of generalised tariff preferences. Article 76 of that Regulation provides, however, for derogations to those provisions in favour of least-developed GSP-beneficiary countries which submit an appropriate request to that effect to the Community.

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

(3) By Commission Regulation (EC) No 1539/1999 ⁽⁷⁾, Nepal obtained such a derogation for certain textiles, for the period from 15 July 1999 to 14 July 2000.

HAS ADOPTED THIS REGULATION:

(4) The request submitted by Nepal satisfies the requirements of Article 76 of Regulation (EEC) No 2454/93. In particular the introduction of quantitative conditions (on an annual basis) reflecting the Community market's capacity to absorb the Nepalese products, Nepal's export-capacity and actual recorded trade flows, is such as to prevent injury to the corresponding branches of

Article 1

1. By way of derogation from Articles 67 to 97 of Regulation (EEC) No 2454/93, products listed in the Annex to this Regulation which are manufactured in Nepal from woven fabric (woven items) or yarn (knitted items) imported into that country and originating in a country belonging to the Association of South-East Asian Nations (ASEAN) (except Myanmar), to the South Asian Association for Regional Cooperation (SAARC) or to the ACP-EC Partnership Agreement shall be regarded as originating in Nepal in accordance with the arrangements set out below.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

⁽²⁾ OJ L 119, 7.5.1999, p. 1.

⁽³⁾ OJ L 253, 11.10.1993, p. 1.

⁽⁴⁾ OJ L 197, 29.7.1999, p. 25.

⁽⁵⁾ OJ L 357, 30.12.1998, p. 1.

⁽⁶⁾ OJ L 148, 22.6.2000, p. 28.

⁽⁷⁾ OJ L 178, 14.7.1999, p. 42.

⁽⁸⁾ OJ L 196, 24.7.1997, p. 31.

2. For the purposes of paragraph 1, products shall be considered as originating in ASEAN or SAARC when they are obtained in these countries according to the rules of origin provided for in Articles 67 to 97 of Regulation (EEC) No 2454/93, or as originating in the beneficiary countries of the ACP-EC Partnership Agreement when they are obtained in those countries according to the rules of origin provided in Protocol No 1 to the ACP-EC Partnership Agreement ⁽¹⁾.

3. The competent authorities of Nepal shall undertake to take all of the necessary measures to ensure compliance with the provisions of paragraph 2.

Article 2

The derogation provided for in Article 1 shall apply to products transported directly from Nepal and imported into the Community during the period from 15 July 2000 to 31 December 2001, up to the annual quantities listed in the Annex against each product.

Article 3

The quantities referred to in Article 2 shall be managed by the Commission, in accordance with the provisions laid down in Articles 308a to 308c of Regulation (EEC) No 2454/93.

Article 4

When drawings under Article 3 account for 80 % of the quantities shown in the Annex, the Commission, in consultation with the Nepalese authorities, shall consider whether it is necessary to extend application of the derogation beyond those quantities.

Article 5

The following shall be entered in box 4 of certificates of origin Form A issued by the competent authorities of Nepal pursuant to this Regulation:

'Derogation — Regulation (EC) No 1615/2000'

Article 6

In case of doubt, the Member States may demand a copy of the document certifying the origin of the materials used in Nepal under this derogation. Such a demand may be made at the time of entry into free circulation of the goods benefiting from this Regulation, or within the framework of the administrative cooperation for which provision is made in Article 94 of Regulation (EEC) No 2454/93.

Article 7

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

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

Done at Brussels, 24 July 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ Not yet published in the Official Journal.

ANNEX

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8003	6	6203 41 10 6203 41 90 6203 42 31 6203 42 33 6203 42 35 6203 42 90 6203 43 19 6203 43 90 6203 49 19 6203 49 50 6204 61 10 6204 62 31 6204 62 33 6204 62 39 6204 63 18 6204 69 18 6211 32 42 6211 33 42 6211 42 42 6211 43 42	Men's or boys' woven breeches, shorts other than swimwear and trousers (including slacks); women's or girls' woven trousers and slacks, of wool, of cotton or of man-made fibres; lower parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	573 674 pieces
09.8004	7	6106 10 00 6106 20 00 6106 90 10 6206 20 00 6206 30 00 6206 40 00	Women's or girls' blouses, shirts and shirt-blouses, whether or not knitted or crocheted, of wool, of cotton or of man-made fibres	445 688 pieces
09.8005	8	6205 10 00 6205 20 00 6205 30 00	Men's or boys' shirts, other than knitted or crocheted, of wool, of cotton or of man-made fibres	97 747 pieces
09.8006	10	6111 10 10 6111 20 10 6111 30 10 ex 6111 90 00 6116 10 20 6116 10 80 6116 91 00 6116 92 00 6116 93 00 6116 99 00	Gloves, mittens and mitts, knitted or crocheted	1 246 351 pairs
09.8007	12	6115 12 00 6115 19 00 6115 20 11 6115 20 90 6115 91 00 6115 92 00 6115 93 10 6115 93 30 6115 93 99 6115 99 00	Panty-hose and tights, stockings, understockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, other than for babies, including stockings for varicose veins, other than products of category 70	553 615 pairs

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8009	14	6201 11 00 ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6210 20 00	Men's or boys' woven overcoats, raincoats and other coats, cloaks and capes, of wool, of cotton or of man-made fibres (other than parkas of category 21)	55 003 pieces
09.8010	15	6202 11 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6204 31 00 6204 32 90 6204 33 90 6204 39 19 6210 30 00	Women's or girls' woven overcoats, raincoats and other coats, cloaks and capes; jackets and blazers, of wool, of cotton or of man-made fibres (other than parkas of category 21)	380 049 pieces
09.8011	16	6203 11 00 6203 12 00 6203 19 10 6203 19 30 6203 21 00 6203 22 80 6203 23 80 6203 29 18 6211 32 31 6211 33 31	Men's or boys' suits and ensembles, other than knitted or crocheted, of wool, of cotton or of man-made fibres, excluding ski-suits; men's or boys' tracksuits with lining, with an outer shell of a single identical fabric, of cotton or of man-made fibres	32 985 pieces
09.8012	17	6203 31 00 6203 32 90 6203 33 90 6203 39 19	Men's or boys' jackets and blazers, other than knitted or crocheted, of wool, of cotton or of man-made fibres	123 685 pieces
09.8013	18	6207 11 00 6207 19 00 6207 21 00 6207 22 00 6207 29 00 6207 91 10 6207 91 90 6207 92 00 6207 99 00 6208 11 00 6208 19 10 6208 19 90 6208 21 00 6208 22 00 6208 29 00 6208 91 11 6208 91 19 6208 91 90 6208 92 00 6208 99 00 ex 6212 10 10	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing-gowns and similar articles, other than knitted or crocheted	252 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8014	21	ex 6201 12 10 ex 6201 12 90 ex 6201 13 10 ex 6201 13 90 6201 91 00 6201 92 00 6201 93 00 ex 6202 12 10 ex 6202 12 90 ex 6202 13 10 ex 6202 13 90 6202 91 00 6202 92 00 6202 93 00 6211 32 41 6211 33 41 6211 42 41 6211 43 41	Parkas; anoraks, wind-cheaters, waister jackets and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres; upper parts of tracksuits with lining, other than category 16 or 29, of cotton or of man-made fibres	30 083 pieces
09.8016	26	6104 41 00 6104 42 00 6104 43 00 6104 44 00 6204 41 00 6204 42 00 6204 43 00 6204 44 00	Women's or girls' dresses, of wool, of cotton or of man-made fibres	1 615 767 pieces
09.8017	27	6104 51 00 6104 52 00 6104 53 00 6104 59 00 6204 51 00 6204 52 00 6204 53 00 6204 59 10	Women's or girls' skirts, including divided skirts	349 416 pieces
09.8019	29	6204 11 00 6204 12 00 6204 13 00 6204 19 10 6204 21 00 6204 22 80 6204 23 80 6204 29 18 6211 42 31 6211 43 31	Women's or girls' suits and ensembles, other than knitted or crocheted, or wool, of cotton or of man-made fibres, excluding ski-suits; women's or girls' tracksuits with lining, with an outer shell of an identical fabric, of cotton or of man-made fibres	135 935 pieces
09.8020	31	ex 6212 10 10 6212 10 90	Brassières, woven, knitted or crocheted	1 100 pieces
09.8021	68	6111 10 90 6111 20 90 6111 30 90 ex 6111 90 00 ex 6209 10 00 ex 6209 20 00 ex 6209 30 00 ex 6209 90 00	Babies' garments and clothing accessories, excluding babies' gloves, mittens and mitts of categories 10 and 87, and babies' stockings, socks and sockettes, other than knitted or crocheted, of category 88	19 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8023	72	6112 31 10 6112 31 90 6112 39 10 6112 39 90 6112 41 10 6112 41 90 6112 49 10 6112 49 90 6211 11 00 6211 12 00	Swimwear, of wool, of cotton or of man-made fibres	7 112 pieces
09.8027	76	6203 22 10 6203 23 10 6203 29 11 6203 32 10 6203 33 10 6203 39 11 6203 42 11 6203 42 51 6203 43 11 6203 43 31 6203 49 11 6203 49 31 6211 32 10 6211 33 10 6204 22 10 6204 23 10 6204 29 11 6204 32 10 6204 33 10 6204 39 11 6204 62 11 6204 62 51 6204 63 11 6204 63 31 6204 69 11 6204 69 31 6211 42 10 6211 43 10	Men's or boys' industrial or occupational clothing, other than knitted or crocheted Women's or girls' aprons, smock-overalls and other industrial or occupational clothing, other than knitted or crocheted	6 tonnes
09.8028	78	6203 41 30 6203 42 59 6203 43 39 6203 49 39 6204 61 80 6204 61 90 6204 62 59 6204 62 90 6204 63 39 6204 63 90 6204 69 39 6204 69 50 6210 40 00 6210 50 00 6211 31 00 6211 32 90 6211 33 90 6211 41 00 6211 42 90 6211 43 90	Garments, other than knitted or crocheted, excluding garments of categories 6, 7, 8, 14, 15, 16, 17, 18, 21, 26, 27, 29, 68, 72, 76 and 77	95 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8030	84	6214 20 00 6214 30 00 6214 40 00 6214 90 10	Shawls, scarves, mufflers, mantillas, veils and the like, other than knitted or crocheted, of wool, of cotton or of man-made fibres	75 tonnes
09.8031	86	6212 20 00 6212 30 00 6212 90 00	Corsets, corset-belts, suspender-belts, braces, suspenders, garters and the like, and parts thereof, whether or not knitted or crocheted	1 100 pieces
09.8034	159	6204 49 10 6206 10 00 6214 10 00 6215 10 00	Dresses, blouses and shirt-blouses, not knitted or crocheted, of silk-waste Shawls, scarves, mufflers, mantillas, veils and the like, not knitted or crocheted, of silk or of silk-waste Ties, bow-ties and cravats, of silk or of silk-waste	5 tonnes
09.8035	161	6201 19 00 6201 99 00 6202 19 00 6202 99 00 6203 19 90 6203 29 90 6203 39 90 6203 49 90 6204 19 90 6204 29 90 6204 39 90 6204 49 90 6204 59 90 6204 69 90 6205 90 10 6205 90 90 6206 90 10 6206 90 90 ex 6211 20 00 6211 39 00 6211 49 00	Garments, not knitted or crocheted, other than those of categories 1 to 123 and of category 159	62 tonnes
09.8036	20	6302 21 00 6302 22 90 6302 29 90 6302 31 10 6302 31 90 6302 32 90 6302 39 90	Bed linen, other than knitted or crocheted	3 tonnes
09.8037	40	ex 6303 91 00 ex 6303 92 90 ex 6303 99 90 6304 19 10 ex 6304 19 90 6304 92 00 ex 6304 93 00 ex 6304 99 00	Woven curtains (including drapes, interior blinds, curtain and bed valances and other furnishing articles), other than knitted or crocheted, of wool, of cotton or of man-made fibres	80 tonnes
09.8038	91	6306 21 00 6306 22 00 6306 29 00	Tents	1,1 tonnes

Order No	Textile category	Combined Nomenclature	Description of goods	Quantity (1.1 to 31.12)
09.8039	109	6306 11 00 6306 12 00 6306 19 00 6306 31 00 6306 39 00	Tarpaulins, sails, awnings and sunblinds	11 tonnes
09.8040	110	6306 41 00 6306 49 00	Woven pneumatic mattresses	1,1 tonnes
09.8041	111	6306 91 00 6306 99 00	Camping goods, woven, other than pneumatic mattresses and tents	1,1 tonnes

Corrigendum to Commission Regulation (EC) No 1615/2000 of 24 July 2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Nepal regarding certain exports of textiles to the Community

(Official Journal of the European Communities L 185 of 25 July 2000)

On page 54:

in recital 4, second sentence:

for: 'In particular the introduction ...',

read: 'In particular, the introduction ...'.

and in Article 1, seventh line:

for: '... South Asian Association ...',

read: '... South Asian Association ...'.

On page 56, in the first column (Order No):

for: '09.8003',

read: '09.8103';

for: '09.8004',

read: '09.8104';

for: '09.8005',

read: '09.8105';

for: '09.8006',

read: '09.8106';

for: '09.8007',

read: '09.8107'.

On page 57:

in the first column (Order No):

for: '09.8009',

read: '09.8109';

for: '09.8010',

read: '09.8110';

for: '09.8011',

read: '09.8111';

for: '09.8012',

read: '09.8112';

for: '09.8013',

read: '09.8113';

against Order No 09.8113 (Category 18), fourth column, second description:

for: 'Women's or girls singlets ...',

read: 'Women's or girls' singlets ...'.

On page 58:

in the first column (Order No):

for: '09.8014',

read: '09.8114';

against Order No 09.8114 (Category 21), fourth column, second line:

for: '... corcheted ...',

read: '... crocheted ...';

in the first column (Order No):

for: '09.8016',

read: '09.8116';

for: '09.8017',

read: '09.8117';

for: '09.8019',

read: '09.8119';

against Order No 09.8119 (Category 29), fourth column, second line:

for: 'or crocheted, or wool ...',

read: 'or crocheted, of wool ...';

in the first column (Order No):

for: '09.8020',

read: '09.8120';

for: '09.8021',

read: '09.8121'.

On page 59, in the first column (Order No):

for: '09.8023',

read: '09.8123';

for: '09.8027',

read: '09.8127';

for: '09.8028',

read: '09.8128'.

On page 60:

in the first column (Order No):

for: '09.8030',

read: '09.8130';

for: '09.8031',

read: '09.8131';

for: '09.8034',

read: '09.8134';

against Order No 09.8134 (Category 159), fourth column, first description:

for: '...', of silk-waste',

read: '...', of silk or of silk waste';

in the first column (Order No):

for: '09.8035',

read: '09.8135';

for: '09.8036',

read: '09.8136';

for: '09.8037',

read: '09.8137';

for: '09.8038',

read: '09.8138'.

On page 61, in the first column (Order No):

for: '09.8039',

read: '09.8139';

for: '09.8040',

read: '09.8140';

for: '09.8041',

read: '09.8141'.

ANNEX VI

Council Decision of 5 December 2000 concerning the approval of the Agreement in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the GSP (Norway and Switzerland), providing that goods originating in Norway or Switzerland shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement) (OJ L 38, 8.2.2001, p.24) and exchange of letters forming this Agreement (OJ L38, 8.2.2002, p.25)

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 5 December 2000

concerning the approval of an Agreement in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the Generalised System of Preferences (Norway and Switzerland), providing that goods with content of Norwegian or Swiss origin shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement)

(2001/101/EC)

THE COUNCIL OF THE EUROPEAN UNION,

HAS DECIDED AS FOLLOWS:

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

Having regard to Article 66(4) and (5) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽¹⁾,

Whereas:

(1) To enable the Community, Swiss and Norwegian customs authorities to issue replacement Form A certificates of origin in order to facilitate, in particular, the movement of goods originating in developing countries which benefit from the generalised preferences granted by the European Community, Switzerland and Norway, an Agreement should be concluded between the Community, Switzerland and Norway under which they mutually recognise their components as originating in the developing countries concerned under the bilateral cumulation of origin rules.

(2) Further to the mandate given by the Council to the Commission on 29 March 1996, negotiations to that effect took place between the European Community, Switzerland and Norway and led to an Agreement in the form of an Exchange of Letters which it is in the Community's interest to approve,

Article 1

The Agreement in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the GSP (Norway and Switzerland), providing that goods originating in Norway or Switzerland shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement), is hereby approved on behalf of the Community.

The text of the Agreement in the form of an Exchange of Letters is attached to this Decision.

Article 2

The President of the Council is hereby authorised to designate the person(s) authorised to sign the Agreement in the form of an Exchange of Letters in order to bind the Community.

Article 3

The President of the Council shall, on behalf of the Community, give the notification provided for by the Agreement in the form of an Exchange of Letters.

Done at Brussels, 5 December 2000.

For the Council
The President
C. PIERRET

⁽¹⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 1602/2000 (OJ L 188, 26.7.2000, p. 1).

AGREEMENT

in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the GSP (Norway and Switzerland), providing that goods originating in Norway or Switzerland shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement)

A. Letter from the European Community

Sirs,

1. The European Community and Switzerland acknowledge that each Party applies similar rules of origin, for the purposes of the Generalised System of Preferences (GSP), with the following general principles:
 - definition of the concept of originating products based on the same criteria,
 - provision for regional cumulation of origin,
 - provisions for applying cumulation to materials which originate, in terms of the GSP-rules, in the European Community, Switzerland or Norway,
 - a percentage-tolerance for non-originating materials,
 - provisions for direct transport of goods from the beneficiary country,
 - provisions for the issue and acceptance of replacement certificates of origin Form A (hereinafter referred to as replacement certificates),
 - requirement for administrative cooperation, with the competent authorities in the beneficiary countries, on the matter of certificates of origin Form A.
2. The European Community and Switzerland recognise that materials, originating in the European Community, in Switzerland or in Norway (in terms of the GSP-rules), which, in a GSP-beneficiary country, have been processed and incorporated into a product originating in a GSP-beneficiary country, shall be considered as originating in that beneficiary country.

The customs authorities of the European Community, Switzerland or Norway shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification of the movement certificate EUR.1 corresponding to the materials referred to in the first subparagraph. The provisions concerning administrative cooperation laid down in Protocol 3 to the Agreement EC-Switzerland, in Annex B of the EFTA Convention or in Protocol 4 of the Agreement on the European Economic Area are to be applied *mutatis mutandis*.

The provisions of this paragraph shall not apply to products of Chapters 1 to 24 of the Harmonised System.

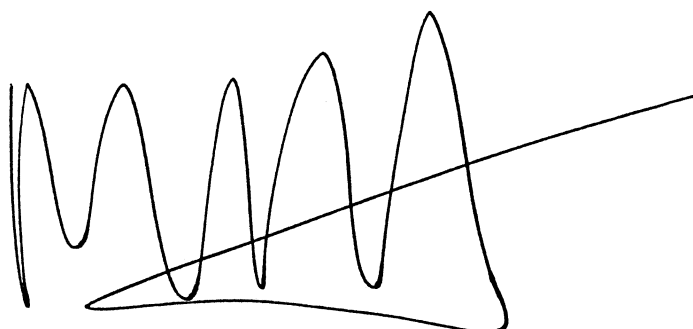
3. The European Community and Switzerland hereby undertake, by mutual agreement, to accept replacement certificates, issued by each other's customs authorities to replace certificates of origin Form A issued by the competent authorities of a GSP-beneficiary country, under the following conditions:
 - this procedure shall apply only to certificates of origin Form A, and not to any other document certifying origin,
 - the replacement certificate shall be issued at the re-exporter's written request,
 - the goods shall have remained under customs supervision in the European Community or in Switzerland, as the case may be, and shall not have been subject to operations other than unloading, reloading, splitting of consignments or any operation designed to preserve them in good condition,
 - the customs office, under whose control the goods are placed, shall write off the corresponding amount against the original certificate of origin Form A and enter on it the serial number(s) of the corresponding replacement certificate(s),

- the goods concerned shall not be subject to a derogation from the rules of origin,
 - the customs authorities of the European Community and of Switzerland shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification; in particular, and at the request of the country of destination, the authorities of the country in which the replacement certificate is issued shall carry out the procedure for the subsequent verification of the corresponding original certificate of origin Form A.
4. The replacement certificate shall be established in the following manner :
- the top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued,
 - box 4 shall contain the words 'replacement certificate' or 'certificat de remplacement', as well as the date of issue of the original certificate of origin Form A and its serial number,
 - the name of the re-exporter shall be given in box 1,
 - the name of the final consignee may be given in box 2,
 - all particulars of the re-exported products appearing on the original certificate must be transferred to boxes 3 to 9,
 - references to the re-exporter's invoice must be given in box 10,
 - the customs authority which issued the replacement certificate shall endorse box 11. The responsibility of the authority is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate of origin Form A. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate of origin Form A,
 - the customs office which is requested to perform the operation should note on the original certificate of origin Form A the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the request of the replacement certificate as well as the original certificate of origin Form A for at least three years,
 - a photocopy of the original certificate of origin Form A may be annexed to the replacement certificate.
5. In the event of serious misgivings as to the proper functioning of this Agreement, either Party may suspend its application. In this case, the designated authorities of the other Party shall be notified in advance.
6. This Agreement shall enter into force on a mutually-agreed date, once the European Community and Switzerland have notified each other of the completion of the internal procedures required for the incorporation, into their respective GSP-schemes, of the provision for cumulation with each other's originating materials.

I would be grateful if your Government would confirm its agreement to the foregoing.

Done at Brussels, 14 December 2000.

For the Council of the European Union



B. Letter from Switzerland

Sirs,

I have the honour to acknowledge receipt of your letter which reads as follows:

1. The European Community and Switzerland acknowledge that each Party applies similar rules of origin, for the purposes of the Generalised System of Preferences (GSP), with the following general principles:
 - definition of the concept of originating products based on the same criteria,
 - provision for regional cumulation of origin,
 - provisions for applying cumulation to materials which originate, in terms of the GSP-rules, in the European Community, Switzerland or Norway,
 - a percentage-tolerance for non-originating materials,
 - provisions for direct transport of goods from the beneficiary country,
 - provisions for the issue and acceptance of replacement certificates of origin Form A (hereinafter referred to as replacement certificates),
 - requirement for administrative cooperation, with the competent authorities in the beneficiary countries, on the matter of certificates of origin Form A.
2. The European Community and Switzerland recognise that materials, originating in the European Community, in Switzerland or in Norway (in terms of the GSP-rules), which, in a GSP-beneficiary country, have been processed and incorporated into a product originating in a GSP-beneficiary country, shall be considered as originating in that beneficiary country.

The customs authorities of the European Community, Switzerland or Norway shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification of the movement certificate EUR.1 corresponding to the materials referred to in the first subparagraph. The provisions concerning administrative cooperation laid down in Protocol 3 to the Agreement EC-Switzerland, in Annex B of the EFTA Convention or in Protocol 4 of the Agreement on the European Economic Area are to be applied *mutatis mutandis*.

The provisions of this paragraph shall not apply to products of Chapters 1 to 24 of the Harmonised System.

3. The European Community and Switzerland hereby undertake, by mutual agreement, to accept replacement certificates, issued by each other's customs authorities to replace certificates of origin Form A issued by the competent authorities of a GSP-beneficiary country, under the following conditions:
 - this procedure shall apply only to certificates of origin Form A, and not to any other document certifying origin,
 - the replacement certificate shall be issued at the re-exporter's written request,
 - the goods shall have remained under customs supervision in the European Community or in Switzerland, as the case may be, and shall not have been subject to operations other than unloading, reloading, splitting of consignments or any operation designed to preserve them in good condition,
 - the customs office, under whose control the goods are placed, shall write off the corresponding amount against the original certificate of origin Form A and enter on it the serial number(s) of the corresponding replacement certificate(s),
 - the goods concerned shall not be subject to a derogation from the rules of origin,
 - the customs authorities of the European Community and of Switzerland shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification; in particular, and at the request of the country of destination, the authorities of the country in which the replacement certificate is issued shall carry out the procedure for the subsequent verification of the corresponding original certificate of origin Form A.

4. The replacement certificate shall be established in the following manner:
 - the top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued,
 - box 4 shall contain the words “replacement certificate” or “certificat de remplacement”, as well as the date of issue of the original certificate of origin Form A and its serial number,
 - the name of the re-exporter shall be given in box 1,
 - the name of the final consignee may be given in box 2,
 - all particulars of the re-exported products appearing on the original certificate must be transferred to boxes 3 to 9,
 - references to the re-exporter's invoice must be given in box 10,
 - the customs authority which issued the replacement certificate shall endorse box 11. The responsibility of the authority is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate of origin Form A. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate of origin Form A,
 - the customs office which is requested to perform the operation should note on the original certificate of origin Form A the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the request of the replacement certificate as well as the original certificate of origin Form A for at least three years,
 - a photocopy of the original certificate of origin Form A may be annexed to the replacement certificate.
5. In the event of serious misgivings as to the proper functioning of this Agreement, either Party may suspend its application. In this case, the designated authorities of the other Party shall be notified in advance.
6. This Agreement shall enter into force on a mutually-agreed date, once the European Community and Switzerland have notified each other of the completion of the internal procedures required for the incorporation, into their respective GSP-schemes, of the provision for cumulation with each other's originating materials.

I would be grateful if your Government would confirm its agreement to the foregoing.’

I have the honour to confirm the agreement of my Government to the above.

Done at Brussels, 14 December 2000.

On behalf of the Federal Council of the Swiss Confederation



A. Letter from the European Community

Sirs,

1. The European Community and Norway acknowledge that each Party applies similar rules of origin, for the purposes of the Generalised System of Preferences (GSP), with the following general principles:
 - definition of the concept of originating products based on the same criteria,
 - provision for regional cumulation of origin,
 - provisions for applying cumulation to materials which originate, in terms of the GSP-rules, in the European Community, Norway or Switzerland,
 - a percentage-tolerance for non-originating materials,
 - provisions for direct transport of goods from the beneficiary country,
 - provisions for the issue and acceptance of replacement certificates of origin Form A (hereinafter referred to as replacement certificates),
 - requirement for administrative cooperation, with the competent authorities in the beneficiary countries, on the matter of certificates of origin Form A.
2. The European Community and Norway recognise that materials, originating in the European Community, in Norway or in Switzerland (in terms of the GSP-rules), which, in a GSP-beneficiary country, have been processed and incorporated into a product originating in a GSP-beneficiary country, shall be considered as originating in that beneficiary country.

The customs authorities of the European Community, Norway or Switzerland shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification of the movement certificate EUR.1 corresponding to the materials referred to in the first subparagraph. The provisions concerning administrative cooperation laid down in Protocol 3 to the Agreement EC-Switzerland, in Annex B of the EFTA Convention or in Protocol 4 of the Agreement on the European Economic Area are to be applied *mutatis mutandis*.

The provisions of this paragraph shall not apply to products of Chapters 1 to 24 of the Harmonised System.

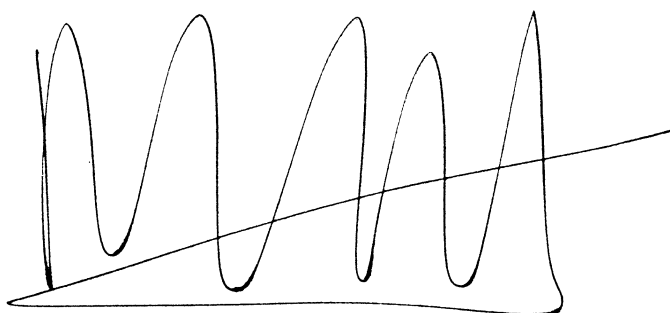
3. The European Community and Norway hereby undertake, by mutual agreement, to accept replacement certificates, issued by each other's customs authorities to replace certificates of origin Form A issued by the competent authorities of a GSP-beneficiary country, under the following conditions:
 - this procedure shall apply only to certificates of origin Form A, and not to any other document certifying origin,
 - the replacement certificate shall be issued at the re-exporter's written request,
 - the goods shall have remained under customs supervision in the European Community or in Norway, as the case may be, and shall not have been subject to operations other than unloading, reloading, splitting of consignments or any operation designed to preserve them in good condition,
 - the customs office, under whose control the goods are placed, shall write off the corresponding amount against the original certificate of origin Form A and enter on it the serial number(s) of the corresponding replacement certificate(s),
 - the goods concerned shall not be subject to a derogation from the rules of origin,
 - the customs authorities of the European Community and of Norway shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification; in particular, and at the request of the country of destination, the authorities of the country in which the replacement certificate is issued shall carry out the procedure for the subsequent verification of the corresponding original certificate of origin Form A.

4. The replacement certificate shall be established in the following manner :
- the top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued,
 - box 4 shall contain the words 'replacement certificate' or 'certificat de remplacement', as well as the date of issue of the original certificate of origin Form A and its serial number,
 - the name of the re-exporter shall be given in box 1,
 - the name of the final consignee may be given in box 2,
 - all particulars of the re-exported products appearing on the original certificate must be transferred to boxes 3 to 9,
 - references to the re-exporter's invoice must be given in box 10,
 - the customs authority which issued the replacement certificate shall endorse box 11. The responsibility of the authority is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate of origin Form A. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate of origin Form A,
 - the customs office which is requested to perform the operation should note on the original certificate of origin Form A the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the request of the replacement certificate as well as the original certificate of origin Form A for at least three years,
 - a photocopy of the original certificate of origin Form A may be annexed to the replacement certificate.
5. In the event of serious misgivings as to the proper functioning of this Agreement, either Party may suspend its application. In this case, the designated authorities of the other Party shall be notified in advance.
6. This Agreement shall enter into force on a mutually-agreed date, once the European Community and Norway have notified each other of the completion of the internal procedures required for the incorporation, into their respective GSP-schemes, of the provision for cumulation with each other's originating materials.

I would be grateful if your Government would confirm its agreement to the foregoing.

Done at Brussels, 29 January 2001.

For the Council of the European Union

A large, stylized handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

B. Letter from Norway

Sirs,

I have the honour to acknowledge receipt of your letter which reads as follows:

1. The European Community and Norway acknowledge that each Party applies similar rules of origin, for the purposes of the Generalised System of Preferences (GSP), with the following general principles:
 - definition of the concept of originating products based on the same criteria,
 - provision for regional cumulation of origin,
 - provisions for applying cumulation to materials which originate, in terms of the GSP-rules, in the European Community, Norway or Switzerland,
 - a percentage-tolerance for non-originating materials,
 - provisions for direct transport of goods from the beneficiary country,
 - provisions for the issue and acceptance of replacement certificates of origin Form A (hereinafter referred to as replacement certificates),
 - requirement for administrative cooperation, with the competent authorities in the beneficiary countries, on the matter of certificates of origin Form A.
2. The European Community and Norway recognise that materials, originating in the European Community, in Norway or in Switzerland (in terms of the GSP-rules), which, in a GSP-beneficiary country, have been processed and incorporated into a product originating in a GSP-beneficiary country, shall be considered as originating in that beneficiary country.

The customs authorities of the European Community, Norway or Switzerland shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification of the movement certificate EUR.1 corresponding to the materials referred to in the first subparagraph. The provisions concerning administrative cooperation laid down in Protocol 3 to the Agreement EC-Switzerland, in Annex B of the EFTA Convention or in Protocol 4 of the Agreement on the European Economic Area are to be applied *mutatis mutandis*.

The provisions of this paragraph shall not apply to products of Chapters 1 to 24 of the Harmonised System.

3. The European Community and Norway hereby undertake, by mutual agreement, to accept replacement certificates, issued by each other's customs authorities to replace certificates of origin Form A issued by the competent authorities of a GSP-beneficiary country, under the following conditions:
 - this procedure shall apply only to certificates of origin Form A, and not to any other document certifying origin,
 - the replacement certificate shall be issued at the re-exporter's written request,
 - the goods shall have remained under customs supervision in the European Community or in Norway, as the case may be, and shall not have been subject to operations other than unloading, reloading, splitting of consignments or any operation designed to preserve them in good condition,
 - the customs office, under whose control the goods are placed, shall write off the corresponding amount against the original certificate of origin Form A and enter on it the serial number(s) of the corresponding replacement certificate(s),
 - the goods concerned shall not be subject to a derogation from the rules of origin,
 - the customs authorities of the European Community and of Norway shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification; in particular, and at the request of the country of destination, the authorities of the country in which the replacement certificate is issued shall carry out the procedure for the subsequent verification of the corresponding original certificate of origin Form A.

4. The replacement certificate shall be established in the following manner :
- the top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued,
 - box 4 shall contain the words "replacement certificate" or "certificat de remplacement", as well as the date of issue of the original certificate of origin Form A and its serial number,
 - the name of the re-exporter shall be given in box 1,
 - the name of the final consignee may be given in box 2,
 - all particulars of the re-exported products appearing on the original certificate must be transferred to boxes 3 to 9,
 - references to the re-exporter's invoice must be given in box 10,
 - the customs authority which issued the replacement certificate shall endorse box 11. The responsibility of the authority is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate of origin Form A. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate of origin Form A,
 - the customs office which is requested to perform the operation should note on the original certificate of origin Form A the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the request of the replacement certificate as well as the original certificate of origin Form A for at least three years,
 - a photocopy of the original certificate of origin Form A may be annexed to the replacement certificate.
5. In the event of serious misgivings as to the proper functioning of this Agreement, either Party may suspend its application. In this case, the designated authorities of the other Party shall be notified in advance.
6. This Agreement shall enter into force on a mutually-agreed date, once the European Community and Norway have notified each other of the completion of the internal procedures required for the incorporation, into their respective GSP-schemes, of the provision for cumulation with each other's originating materials.

I would be grateful if your Government would confirm its agreement to the foregoing.'

I have the honour to confirm the agreement of my Government to the above.

Done at Brussels, 29 January 2001.

For the Government of the Kingdom of Norway

