

**FREE TRADE AGREEMENT
BETWEEN
THE REPUBLIC OF SLOVENIA
AND
THE STATE OF ISRAEL**

PREAMBLE

The Government of the Republic of Slovenia and the Government of the State of Israel (hereinafter "the Parties"),

REAFFIRMING their commitment to the principles of a market economy, which constitutes the basis for their economic relations and their compliance with the rights and obligations arising out of the agreements of the World Trade Organization and the General Agreement on Tariffs and Trade 1994 (hereinafter "WTO/GATT 1994");

CONSIDERING their common desire to participate actively in the process of international economic integration;

RESOLVED to this end to eliminate progressively the obstacles to substantially all their mutual trade, in accordance with the provisions of the General Agreement on Tariffs and Trade 1994;

CONVINCED that this Agreement will create a new climate for their economic relations and in particular for the development of trade, investment and economic and technological co-operation;

HAVE AGREED as follows:

**Article 1
Objectives**

1. The Parties shall gradually establish a free trade area on substantially all their bilateral trade in a transitional period ending on 1 September 2000, in accordance with the provisions of this Agreement and in conformity with those of the WTO/GATT 1994, with particular regard to Article XXIV of the General Agreement on Tariffs and Trade 1994.
2. The objectives of this Agreement are:
 - a to promote, through the expansion of mutual trade, the harmonious development of economic relations between the Parties and thus to foster in the Parties the advance of economic activity;
 - b to provide fair conditions of competition for trade between the Parties;
 - c to contribute, by the removal of barriers, to trade to the harmonious development and expansion of world trade;
 - d to promote co-operation in areas which are of mutual interest to the Parties.

CHAPTER I

Industrial Products

**Article 2
Scope**

The provisions of this Chapter shall apply to industrial products originating in the Parties, where the term "industrial products" means, for the purpose of this Agreement, the products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System, with the exception of the products listed in Annex I to this Agreement (hereinafter "Annex I").

**Article 3
Customs duties on imports**

1. No new customs duty on imports shall be introduced in trade between the Parties.

2. Customs duties on imports and charges having equivalent effect listed in Annex II to this Agreement (hereinafter "Annex II") shall be abolished in accordance with the provisions of Protocol 1 to this Agreement (hereinafter "Protocol 1").

**Article 4
Basic duties**

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the Most Favoured Nation rate of duty in force in each Party on 1 January 1996.

2. If, after entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date when such reductions are applied.

3. The reduced duties calculated in accordance with Protocol 1 shall be applied rounded off to the first decimal place, or, in case of specific duties, to the second decimal place.

4. The Parties shall notify each other their respective national basic rates of duties in accordance with the provisions of paragraph 2.

**Article 5
Charges equivalent to customs duties**

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in the trade between the Parties.

2. All charges having an effect equivalent to customs duties on imports shall be abolished on the date of the entry into force of this Agreement, except as provided for in Annex II.

Article 6
Fiscal duties

1. The provisions of Article 3 shall also apply to customs duties of a fiscal nature.
2. Each Party may replace a customs duty of a fiscal nature or the fiscal element of a custom duty by an internal tax, in accordance with the provisions of Article 14.

Article 7
Customs duties on exports and charges having equivalent effect

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the Parties.
2. The Parties shall abolish between them on the date of entry into force of this Agreement any customs duties on exports and any charges having equivalent effect.

Article 8
Quantitative restrictions on imports and measures having equivalent effect

1. No new quantitative restrictions on imports or measures having equivalent effect shall be introduced in trade between the Parties.
2. All quantitative restrictions and measures having equivalent effect on imports of products originating in the Parties shall be abolished on the date of entry into force of the Agreement, except as provided for in Annex III to this Agreement (hereinafter "Annex III") .

Article 9
Quantitative restrictions on exports and measures having equivalent effect

1. No quantitative restrictions on exports or measures having equivalent effect shall be applied in trade between the Parties.
2. Notwithstanding paragraph 1, each Party reserves its right to apply quantitative restrictions or measures having equivalent effect on exports to the other Party for products listed in Annex IV to this Agreement (hereinafter "Annex IV").

CHAPTER II

Agricultural Products

Article 10
Scope

1. The provisions of this Chapter shall apply to agricultural products originating in the Parties.

2. For the purpose of this Agreement the term "agricultural products" means - products falling within Chapter 1 to 24 of the Harmonized Commodity Description and Coding System and all the products listed in Annex I.

Article 11
Trade in agricultural products

1. The Parties shall grant each other the concessions specified in the Annexes to Protocol 2 to this Agreement (hereinafter "Protocol 2") as laid down in that Protocol and in accordance with provisions of this Chapter.
2. The Parties shall apply their sanitary and phytosanitary measures in accordance with the provisions of the WTO Agreement on the Application of Sanitary and Phytosanitary Measures. The Parties shall not apply their regulations in veterinary, plant health and health matters in an arbitrary, unjustifiable or discriminatory way or as a disguised restriction on trade between them.
3. Without prejudice to the concessions granted pursuant to this Article, the provisions of paragraph 1 shall not restrict in any way the pursuance of the respective agricultural policies of the Parties or the taking of any measures under such policies. The Parties shall immediately notify each other of the changes in their respective agricultural policies which may affect the conditions of trade in agricultural products between them. In such cases, prompt consultations shall be held, upon request of any Party, to examine the situation and find an appropriate and agreed solution.
4. The Parties shall examine periodically, within the framework of the Joint Committee (as referred to in Article 32), the possibilities of granting each other further concessions in trade in agricultural products.
5. Agricultural products not listed in Protocol 2 shall be traded in accordance with the provisions of the WTO/GATT 1994 and with the respective commitments of each Party within the framework of the WTO Agreement on Agriculture.

CHAPTER III

General Provisions

Article 12
Rules of origin

Protocol 3 to this Agreement (hereinafter "Protocol 3") lays down the rules of origin and the proof of origin requirements.

Article 13
Customs co-operation

1. The customs authorities of the Parties shall co-operate and co-ordinate in order to ensure that the provisions of Protocol 3 and the relevant Articles of this Agreement are

effectively and harmoniously applied, in accordance with the laws of each Party, to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.

2. Co-operation between the customs authorities of the Parties will focus, in particular, on the simplification and computerization of customs procedures, on the confirmation of the origin of goods and on the prevention of smuggling, evasion of taxes relating to the movement of goods between the Parties and illicit trade in drugs.

Article 14

Internal taxation

1. The Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in the Parties.

2. Products exported to the territory of one of the Parties may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on these products.

Article 15

General exceptions

In accordance with Article XX of the GATT 1994, this Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; of the protection of health and life of humans, animals or plants, including environmental measures necessary to protect human, animal or plant life or health; of the protection of national treasures possessing artistic, historic or archaeological value; of the protection of intellectual property, or of the rules relating to gold or silver or to the conservation of exhaustible natural resources. Such prohibitions or restrictions shall not, however, constitute means of arbitrary discrimination or a disguised restriction on trade between the Parties.

Article 16

Security exceptions

In accordance with Article XXI of the GATT 1994, nothing in this Agreement shall prevent a Party from taking any appropriate measure which it considers necessary:

- a) to prevent the disclosure of information contrary to its essential security interests;
- b) for the protection of its essential security interests or for the implementation of international obligations or national policies.

Article 17

State monopolies

1. The Parties shall ensure that any State monopoly of a commercial character be adjusted so that no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Parties.

2. The provisions of this Article shall apply to any body through which the competent authorities of the Parties, in law or in fact, either directly or indirectly supervise, determine or appreciably influence imports or exports between the Parties or sales on the domestic markets. These provisions shall likewise apply to monopolies delegated by the State to other bodies.

Article 18

Payments

1. Payments in freely convertible currencies relating to commercial transactions between the Parties within framework of this Agreement, and the transfer of such payments to the territory of the Party where the creditor resides, shall be free from any restrictions.

2. The Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium term credits covering commercial transactions within the framework of this Agreement in which their residents participate.

3. Notwithstanding the provisions of paragraph 2, any measures concerning current payments connected with the movement of goods shall be in conformity with the conditions laid down under Article VIII of the Articles of Agreement of the International Monetary Fund.

Article 19

Rules of competition concerning undertakings

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between the Parties:

- a) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- b) abuse by one or more undertakings of a dominant position in the territories of the Parties as a whole or in a substantial part thereof.

2. The provisions of paragraph 1 shall apply to the activities of all undertakings including public undertakings and undertakings to which the Parties grant special or exclusive rights.

Undertakings entrusted with the operation of services of general economic interest or having the character of a revenue-producing monopoly, shall be subject to the

provisions of paragraph 1 in so far as the application of these provisions does not obstruct the performance, in law or in fact, of the particular public tasks assigned to them.

3. With regard to products referred to in Chapter II the provisions in paragraph 1 (a) shall not apply to such agreements, decisions and practices which form an integral part of a national market organization.

4. If a Party considers that a given practice is incompatible with this Article, and if such practice causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry, it may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 29.

5. Subject to its laws, regulations and policies, each Party will accord fair and equitable treatment to the individuals, companies, government agencies and other entities of the other Party engaged in the pursuit of activities under this Agreement.

Article 20

State aid

1. Any aid granted by a Party or through State resources in any form which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it may affect trade between the Parties, be incompatible with the proper functioning of this Agreement.

2. The provisions of paragraph 1 shall not apply to products covered by Chapter II.

3. The Parties shall ensure transparency in the area of state aid, in accordance with the provisions of the Agreement on Subsidies and Countervailing Measures and under the WTO/GATT 1994 and each Party, upon request of the other Party, will provide information on aid schemes and on particular individual cases of state aid.

4. If a Party considers that a particular practice, including that in agriculture:

- is incompatible with the terms of paragraph 1; or
- if such practice causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry or agriculture,

it may take appropriate measures under the conditions of and in accordance with the provisions laid down in Article 29. Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the Agreement on Subsidies and Countervailing Measures and under the WTO/GATT 1994.

Article 21

Public procurement

1. The Parties consider the liberalization of their respective public procurement markets as an objective of this Agreement.

2. The Parties shall progressively develop their respective regulations for public procurement with a view to grant suppliers of the other Party access to contract award procedures on their respective public procurement markets.

3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article so as to ensure free access, transparency and mutual opening of their respective public procurement markets.

4. During the examination referred to in paragraph 3, the Joint Committee may consider, especially in the light of development in this area in international relations, the possibility of expanding the coverage of the market opening.

Article 22

Elimination of technical barriers to trade

1. The rights and obligations of the Parties relating to standards or technical regulations and related measures shall be governed by the WTO Agreement on Technical Barriers to Trade.

2. The Parties shall co-operate and exchange information in the field of standardization, metrology, conformity assessment and accreditation with the aim of reducing technical barriers to trade.

3. Each Party, upon request of the other Party, shall provide information on particular individual cases of standards-related measures.

4. To eliminate technical barriers and effectively implement this Agreement, the Parties will enter, where appropriate, into negotiations for the conclusion of agreements for mutual recognition of test reports, certificates of conformity and other documents directly or indirectly related to conformity assessment of products which are the subject of the goods exchange between the Parties, on the basis of regulations in force in the importing state.

Article 23

Dumping

If a Party finds that dumping within the meaning of Article VI of the GATT 1994 is taking place in trade relations governed by this Agreement, it may take appropriate measures against that practice in accordance with the WTO Agreement on Implementation of Article VI of the GATT 1994.

Article 24

Protection of intellectual property

1. The Parties shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property

rights including measures for the grant and enforcement of such rights. The protection, where necessary shall be extended, before the end of 1998, to a level corresponding to the substantive standards of the multilateral agreements which are specified in Annex V to this Agreement (hereinafter "Annex V").

2. For the purpose of this Agreement "intellectual property protection" includes in particular protection of copyright and neighbouring rights in original literary, scientific and artistic works, including musical works, computer programs, data databases, audio and visual recordings, patents, industrial designs, trade and service marks, geographical indicators including appellation of origin, topographies of integrated circuits, undisclosed information including know-how, as well as protection of new varieties of plants.

3. The Parties shall co-operate in matters of intellectual property. They shall hold, upon request of any Party, expert consultations on these matters, in particular on activities relating to the existing or to future international conventions on harmonization, administration and enforcement of intellectual property and on activities in this field in international organizations, such as the World Trade Organization, WIPO, as well as relations of Parties with other countries on matters concerning intellectual property.

Article 25

General safeguards

1. Where any product is being imported in such increased quantities and under such conditions as to cause or threaten to cause:

- a) serious injury to domestic producers of like or directly competitive products in the territory of the importing Party, or
- b) serious disturbances in any related sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 29.

2. When in view of the importing Party, the importation of a product from the other Party is not a substantial cause of serious injury or threat thereof, the product of the other Party shall be exempt from any safeguard measure that may be imposed with respect to imports of that product from other countries.

Article 26

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 3 may be taken by any of the Parties in the form of increased customs duties.

2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

3. Customs duties on imports applicable in the Party concerned to products originating in the other Party, introduced by these measures may not exceed 25% ad valorem and shall maintain an element of preference in customs duties for products originating in the Parties. The total value of imports of the products which are subject to these measures may not exceed 15 % of total imports of industrial products from the other Party as defined in Chapter I, during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding three years. They shall cease to apply at the latest on 1 January 2001.

5. No such measures may be introduced in respect of a product if more than three years elapsed since the elimination of all customs duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.

6. The Party concerned shall inform the other Party of any exceptional measures it intends to take under this article and, at the request of the other Party, consultations shall be held within the Joint Committee on such measures and the sectors to which they apply prior to their introduction. When taking such measures the Party concerned shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting at the latest two years after their introduction, at equal annual rates. The Joint Committee may decide on a different schedule.

Article 27

Re-export and serious shortage

Where compliance with the provisions of Articles 7 and 9 leads to:

- a) re-export towards a third country against which the exporting Party maintains, for the product concerned, quantitative export restrictions, export duties or measures or charges having equivalent effect; or
- b) a serious shortage, or threat thereof, of a product essential to the exporting Party;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 29.

The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

Article 28

Fulfillment of obligations

1. The Parties shall take any general or specific measures required to fulfill their obligations under this Agreement. They shall ensure that the objectives set out in this Agreement are attained.
2. If a Party considers that the other Party has failed to fulfill an obligation under this Agreement, the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 29.

Article 29

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of this Article, the Parties shall endeavor to solve any differences between them through direct consultations.
2. In the event of a Party subjecting imports of products liable to give rise to the situation referred to in Article 25 to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows, it shall inform the other Party.
- 3 Without prejudice to paragraph 7 of this Article, a Party which considers resorting to safeguard measures shall promptly notify the other Party thereof and supply all relevant information. Consultations between the Parties shall take place without delay in the Joint Committee with a view to finding a solution acceptable to the Parties.
- 4 a) With regard to Articles 25 and 27, the Joint Committee shall examine the case or the situation and may take any decision needed to put an end to the difficulties notified by the Party concerned. In the absence of such a decision within forty five days of the matter being referred to the Joint Committee, or if no other satisfactory solution is reached within forty five days from the day of notification to the other Party, the Party concerned may adopt the measures necessary in order to remedy the situation.
- b) With regard to Article 28, the Party concerned may take appropriate measures after the consultations have been concluded or a period of three months has elapsed from the date of the notification to the other Party.
- c) With regard to Article 19 and 20, the Party concerned shall give the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement within forty five days of the matter being referred to it, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

5. The safeguard measures taken shall be immediately notified to the other Party. They shall be restricted with regard to their extent and to their duration to what is strictly necessary in order to rectify the situation giving rise to their application and shall not be in excess of the injury caused by the practice or the difficulty in question. Priority shall be given to such measures which will least disturb the functioning of this Agreement. The measures taken by a Party against an action or an omission of the other Party may only affect the trade with that Party.

6. The safeguard measures taken shall be the object of periodic consultations within the Joint Committee with a view to their relaxation as soon as possible, or abolition when conditions no longer justify their maintenance.

7. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 19, 20, 25 and 27, apply forthwith the provisional measures strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the Parties shall take place as soon as possible within the Joint Committee.

Article 30

Balance of payments difficulties

1. The Parties shall endeavour to avoid the imposition of restrictive measures including such measures relating to imports for balance of payments purposes.
2. Where one of the Parties is in serious balance of payments difficulties, or under imminent threat thereof, the Party concerned may, in accordance with the conditions established under the WTO/GATT 1994, adopt restrictive measures, including measures related to imports, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify their maintenance. The Party concerned shall inform the other Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.
3. In applying such temporary trade measures, the Party in question will accord treatment no less favourable to imports originating in the other Party than to imports originating in any other country, and will not impair the relative benefits accorded to the other Party under this Agreement.
4. Significant intensification of trade measures may be a cause for consultations between the Parties.

Article 31

Evolutionary clause

Where a Party considers that it would be useful in the interests of the economies of the Parties to develop and deepen the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a

reasoned request to the other Party. The Joint Committee shall examine such request and, where appropriate, may make recommendations, particularly with a view to opening negotiations.

CHAPTER IV

Institutional and Final Provisions

Article 32

The Joint Committee

1. A Joint Committee is hereby established and shall be composed of the representatives of the Governments of the Parties.
2. The Joint Committee shall be responsible for the administration of this Agreement and shall ensure its proper implementation. It shall examine any major issues arising within the framework of this Agreement and any other trade or economic issues of mutual interest. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the Parties.
3. For the purpose of the proper implementation of this Agreement, the Parties shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee.
4. The Joint Committee may take decisions in the cases provided for in this Agreement. These decisions shall be implemented by the Parties in accordance with their legislation. The Joint Committee may also make recommendations on any other trade and economic matter of mutual interest to the Parties.

Article 33

Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary but at least once a year. Each Party may request that a meeting be held.
2. The Joint Committee shall act by common agreement.
3. If the representative of a Party in the Joint Committee has accepted, under reservation, a decision subject to the fulfillment of internal legal requirements, the decision shall enter into force, if no later date is contained therein, on the date of the receipt of a written notification as to the fulfillment of such requirements.
4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure.
5. The Joint Committee may decide to set up such subcommittees and working groups as it considers necessary to assist it in accomplishing its tasks.

Article 34

Dispute settlement

1. Each Party may refer to the Joint Committee any dispute relating to the application or the interpretation of this Agreement.
2. The Joint Committee may settle the dispute by means of a decision.
3. Each Party shall be bound to take measures involved in carrying out the decision referred to in paragraph 2.
4. If a dispute referred to the Joint Committee has not been resolved in accordance with paragraph 2 of this Article, each Party may notify the other of the appointment of an arbitrator; the other Party must then appoint a second arbitrator within two months.
5. The Joint Committee shall then choose, within sixty days, among experts proposed by the two arbitrators, a third arbitrator who shall not be a national of either Party and who will serve as the chairman.
6. The arbitrators' decision shall be taken by majority vote within ninety days or within such longer period as may be agreed by the Joint Committee.
7. Each Party must take the steps required to implement the decision of the arbitrators.

Article 35

Trade relations governed by this and other Agreements

This Agreement shall not prevent the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade which are in accordance with the provisions of Article XXIV of the GATT 1994 and with the Understanding on the Interpretation of Article XXIV of the GATT 1994.

Article 36

Annexes, Protocols

1. The Annexes and the Protocols to this Agreement are an integral part of it.
2. The Joint Committee may decide to amend the Annexes and Protocols. In this case the modifications or amendments shall enter into force on the date of receipt of the latter diplomatic note confirming the approval of the respective Party in accordance with its internal regulation.

Article 37

Territorial application

This Agreement shall apply to the customs territories and free zones of the Republic of Slovenia and of the State of Israel.

Amendments

Amendments to this Agreement other than those referred to in paragraph 2 of Article 36 shall enter into force on the date of a receipt of the latter diplomatic note conforming that all internal legal procedures required by each Party for their entry into force have been completed.

Article 39**Entry into force**

1. This Agreement shall enter into force on the first day of the month following the date when the Parties have notified each other that respective internal requirements for the entry into force of this Agreement have been fulfilled.
2. This Agreement shall be applied provisionally from the first day of the second month following the date of notification by the State of Israel that its respective internal requirements for the entry into force of this Agreement have been fulfilled.

Article 40**Validity and termination**

1. This Agreement is concluded for an unlimited period.
2. Each Party may terminate this Agreement by a written notification to the other Party. The termination shall take effect on the first day of the seventh month following the date on which the notification was received by the other Party.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed this Agreement.

Done at Jerusalem, this 13 day of May 1998 which corresponds to the 17 IJEL 5758, in two originals in the Slovenian, Hebrew and English languages, all texts being equally authentic. In case of difference of interpretation, the English text shall prevail.

For the Government of
the Republic of Slovenia

Marjan Senjur (s)

For the Government of
the State of Israel

Natan Sharansky (s)

List of products referred to in Articles 2 and 11:

HS Code	Description
3501	Casein, caseinates and other casein derivatives; casein glues
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
3505	Dextrins and other starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches

ANNEX II**(referred to in paragraph 2 of Article 3 and paragraph 2 of Article 5)**

Customs duties and other charges having equivalent effect on imports of products listed below originating in the Republic of Slovenia shall be progressively reduced in accordance with the timetable specified in Annex D to Protocol 1 and on the basis of the Most Favoured Nation rate as specified in Article 4 of this Agreement.

Israel's Tariff Items

42.02.12
42.02.22
42.02.32
42.02.92
52.10.1120
55.13.11
55.16.11

ANNEX III**(referred to in paragraph 2 of Article 8)**

The State of Israel shall abolish, at the latest by January 1, 2001, quantitative restrictions on imports and measures having equivalent effect thereto on products originating in the Republic of Slovenia listed below.

HS Code	Description
ex 8702	- Buses

ANNEX IV

(referred to in paragraph 2 of Article 9)

Products for which the abolition of export restrictions applied in the Parties do not apply:

7204	Ferrous waste and scrap
7404	Copper waste and scrap
7503	Nickel waste and scrap
7602	Aluminum waste and scrap
7802	Lead waste and scrap
7902	Zinc waste and scrap
8002	Tin waste and scrap

ANNEX V

(referred to in paragraph 1 of Article 24)

ON INTELLECTUAL PROPERTY

1. Paragraph 1 of Article 24 concerns the following multilateral conventions:

- Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the purpose of Patent Procedures (1977, modified in 1980);
- International Convention for the Protection of New Varieties of Plants ((UPOV) Geneva Act, 1991).

The Joint Committee may decide that paragraph 1 of Article 24 shall apply to other multilateral conventions.

2. The Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:

- Agreement Establishing the World Trade Organization - Agreement on Trade Related Aspects of the Intellectual Property Rights (TRIPs) (Marrakech 1994),
- Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967 and amended in 1979);
- Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Stockholm, 1967);
- Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984);
- Bern Convention for the Protection of Literary and Artistic Works (Paris Act, 1971);

PROTOCOL 1

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN THE REPUBLIC OF SLOVENIA AND THE STATE OF ISRAEL

1. Customs duties on imports applicable in Republic of Slovenia to products originating in the State of Israel listed in Annex A to this Protocol shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of the Agreement - to 33% of the basic duty,
- on 1 January 1999 - the remaining duties shall be eliminated.

2. Customs duties on imports applicable in the Republic of Slovenia to products originating in the State of Israel listed in Annex B to this Protocol shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of the Agreement - to 65% of the basic duty,
- on 1 September 1998 - to 50% of the basic duty,
- on 1 September 1999 - to 35% of the basic duty,
- on 1 September 2000 - the remaining duties shall be eliminated.

3. Customs duties on imports applicable in the Republic of Slovenia to products originating in the State of Israel not listed in Annexes A and B to this Protocol shall be abolished on the date of entry into force of the Agreement.

4. Customs duties on imports applicable in the State of Israel to products originating in the Republic of Slovenia listed in Annex C to this Protocol shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of the Agreement - to 33% of the basic duty,
- on 1 January 1999 - the remaining duties shall be eliminated.

5. Customs duties on imports applicable in the State of Israel to products originating in the Republic of Slovenia listed in Annex D to this Protocol shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of the Agreement - to 65% of the basic duty,
- on 1 September 1998 - to 50% of the basic duty,
- on 1 September 1999 - to 35% of the basic duty,
- on 1 September 2000 - the remaining duties shall be eliminated.

6. Customs duties on imports applicable in the State of Israel to products originating in the State of Israel not listed in Annexes C and D to this Protocol shall be abolished on the date of entry into force of the Agreement.

7. Each Party shall assure that the schedules of liberalization established in this Protocol will not be negatively affected by any changes in its import tariff classification, including by the creation of new tariff items.

ANNEX A TO PROTOCOL 1

(Slovenian Customs Tariff Codes 1996)

2710 00 110	6210 10	8536 49 000
2710 00 610	6211 43	8537 10
3005 90	6302 32	8538 10 000
3925 30 000	6307 90	8538 90
3925 90	7213 10	8703 23 199
4803 00 310	7214	8703 24 100
4803 00 390	7215	8703 32 199
4803 00 901	7419 99 000	8703 33 190
4803 00 909	7604 29 100	8716 80 000
4818 40	7606 91 000	9018 31 100
5601 21 100	7610	9018 39 000
5601 21 900	7612	9019 10
5601 22 100	8419 20 000	9020 00 100
5601 22 910	8419 40 000	9026 80 100
5601 22 990	8422 19 000	9026 80 910
5603 91	8481 80	9026 80 990
5603 92	8505 11 000	9402 90 000
5901 10 000	8517 50 100	9403 20 990
6114 30 000	8517 80	9404 90
6209 20 000	8536 41	

ANNEX B TO PROTOCOL 1

(Slovenian Customs Tariff Codes 1996)

44109010	44209000	52054100
441229201	51061010	52054200
441229202	51071010	52054300
44129920	51072010	52063100
44181000	51081010	52063200
44181010	51082010	52063300
44181090	51099010	52063400
44183000	51122000	52063500
44184000	52041100	52064100
44185000	52041900	52064200
44189010	52053100	52084100
44189090	52053300	52084200
44190000	52053400	52084300

52084900	55134100	57023990
52085100	55134200	57024290
52085200	55134300	57024910
52085300	55134900	57024990
52085900	55141100	57025100
52094100	55141200	57025200
52094200	55141300	57029100
52094300	55141900	57029200
52094900	55142100	57031090
52095100	55142200	57039090
52095200	55142300	58039010
52095900	55142900	58042110
52101190	55143100	58050000
52102190	55143200	58101010
52103190	55143300	58101090
52104100	55143900	58109110
52104200	55144100	58109190
52104900	55144200	58109210
52105100	55144300	58109290
52105200	55144900	58109910
52105900	55161100	60011000
52114100	55161200	60012100
52114200	55161300	60019210
52114300	55162100	60023090
52114900	55162200	60024331
52115100	55163100	60024339
52115200	55163200	60024910
52115900	55163300	60029310
52121190	55164100	61031100
52121290	55164200	61031200
52122190	55164300	61031900
52122290	55164400	61032100
52122390	55169100	61032200
54076190	55169200	61032300
54076990	55169300	61032900
54082290	55169400	61033100
54082390	56031110	61033200
55092110	56031190	61033300
55093290	56031210	61033900
55094110	56031290	61041100
55094220	56031310	61041200
55096110	56031390	61041300
55096190	56031410	61041900
55099120	56039190	61042100
55121100	56039210	61042200
55122100	56039290	61042300
55129100	56039310	61042900
55131200	56039390	61043100
55131300	56039410	61043200
55131900	56039490	61043300
55132100	56071000	61043900
55132200	56072100	61044100
55132300	56073000	61044200
55132900	56074100	61044300
55133100	57021000	61044400
55133200	57022000	61044900
55133300	57023290	61045100
55133900	57023910	61045200

61045300	61103000	62034100	620819	621320000	630231
61045900	61112040	62034200	620821000	621390000	630232
61051000	61113030	62034300	620822000	621410000	630251
61061000	61123100	62034900	620829000	621420000	630252000
61062000	61123900	62041900	620891	621430000	630253
61071100	61124900	62042300	620892	621440000	630259000
61071200	61151919	62042900	620910100	621490	630260000
61071900	61151991	62043200	621010	621510000	630291
61072100	61152011	62043300	621111000	621520000	630292000
61072200	61159311	62046200	621112000	621590000	630293100
61072900	62011200	62059000	621120000	630110000	630311000
61079200	62011300	62069000	621131100	630120	630312000
61079900	62021200	620711000	621132100	630130	630319000
61082100	62021300	620719000	621133	630140	630391000
61082200	62031900	620721000	621133900	630190	630391000
61082900	62032200	620722000	621142	630210100	630392
61083900	62032300	620791	621143	630210900	630419
61089200	62032900	620792000	621149900	630222900	630691000
61099010	62033200	620799000	621220000	630229100	630699000
61102000	62033900	620811000	621230000	63022990	

ANNEX C TO PROTOCOL 1

(Israel Customs Tariff Codes 1996)

31021090	44121930	48183000	70052190	76041099	85013250
31023090	44121990	48184000	70052990	76042120	85061090
31028000	44122220	48185000	70199090	7610	85065090
34011100	44122290	48189000	71131110	7612	85131010
34011900	44122310	48191000	71131120	82074090	85173010
36050000	44122390	48192010	71131190	82075010	85173020
39011099	44122920	48192090	71131910	82076010	85340000
39021090	44122990	48201010	71131990	82151000	85351020
39023090	44129220	48202000	71132090	82152000	85351090
39031100	44129290	48203000	72131000	82159100	85352120
39031990	44129310	48204000	72142000	82159900	85352190
39041990	44129390	48205000	73079110	83011000	85353030
39211130	44129920	48209090	73079290	83012000	85353090
39211230	44129990	48231190	73079340	83013000	85354030
39211320	44181000	48231900	73079399	83014000	85354090
39211980	44181010	48235900	73079920	83016000	85359030
39219084	44181090	69101020	73083010	83017000	85359060
39219085	44183000	69101090	73083090	83030010	85359099
39219091	44184000	69109020	73089030	83030020	85361010
39219092	44185000	69109090	73089090	83030030	85361099
44101120	44189010	69111000	73101000	83030090	85362010
44101190	44189090	69119000	73102000	83111000	85362030
44101920	44190000	69120000	73170090	84099190	85362099
44101990	44209000	69131000	73180000	84099990	85364121
44109010	48112100	69139000	73221120	84818010	85364129
44109090	48171000	70031200	73229010	84818020	85364130
44121320	48172000	70031900	73229090	84818091	85364199
44121390	48173000	70042000	73239390	84819020	85364929
44121420	48181000	70049000	73269092	84819090	85364999
44121490	48182000	70051090	73269099	85013120	85365030

85365099	85369040	85392200	85444930	94031000	94036000
85366100	85369051	85392990	85445121	94032000	94039000
85366990	85369059	85444121	85445921	94033000	
85369019	85369060	85444130	85445930	94034000	
85369020	85369099	85444921	90178092	94035000	

ANNEX D TO PROTOCOL 1

(Israel Customs Tariff Codes 1996)

42021200	52061200	52092990	52121390	55093100	55133900
42022290	52061300	52093190	52121400	55093290	55134100
42023290	52061400	52093290	52121500	55094110	55134200
42029240	52061500	52093990	52122190	55094220	55134300
42029290	52062100	52094100	52122290	55095120	55134900
44182000	52062200	52094200	52122390	55095220	55141100
44182010	52062300	52094300	52122400	55095320	55141200
44182090	52062400	52094900	52122500	55095920	55141300
48025290	52062500	52095100	54074190	55096110	55141900
51061010	52063100	52095200	54074290	55096190	55142100
51062010	52063200	52095900	54074390	55096210	55142200
51071010	52063300	52101120	54074490	55096290	55142300
51072010	52063400	52101190	54075190	55096910	55142900
51081010	52063500	52101290	54075290	55096920	55143100
51082010	52064100	52101990	54075390	55099120	55143200
51091010	52064200	52102190	54075490	55099220	55143300
51099010	52064300	52102290	54076190	55099910	55143900
51100011	52064400	52102990	54076990	55099920	55144100
51100091	52064500	52103190	54077190	55101120	55144200
51121100	52081190	52103290	54077290	55101230	55144300
51121900	52081290	52103990	54077390	55102020	55144900
51122000	52081390	52104100	54077490	55103030	55151100
51123000	52081990	52104200	54078190	55109030	55151200
51129000	52082110	52104900	54078290	55111020	55151300
51130010	52082190	52105100	54078390	55111030	55151900
52041100	52082290	52105200	54078490	55112020	55152100
52041900	52082390	52105900	54079190	55112030	55152200
52051100	52082990	52111190	54079290	55113030	55152900
52051200	52083190	52111290	54079390	55121100	55159100
52051300	52083290	52111990	54079490	55121900	55159200
52051400	52083390	52112190	54081090	55122100	55159900
52052100	52083990	52112290	54082190	55122900	55161100
52052200	52084100	52112990	54082290	55129100	55161200
52052300	52084200	52113190	54082390	55129900	55161300
52052400	52084300	52113290	54082490	55131100	55161400
52053100	52084900	52113990	54083190	55131200	55162100
52053200	52085100	52114100	54083290	55131300	55162200
52053300	52085200	52114200	54083390	55131900	55162300
52053400	52085300	52114300	54083490	55132100	55162400
52054100	52085900	52114900	55081000	55132200	55163100
52054200	52091190	52115100	55082000	55132300	55163200
52054300	52091290	52115200	55091110	55132900	55163300
52054410	52091990	52115900	55091220	55133100	55163400
52054490	52092190	52121190	55092110	55133200	55164100
52061100	52092290	52121290	55092220	55133300	55164200

55164300	57039020	58110073	60023090	61019000	61079200
55164400	57039090	58110089	60024110	61021000	61079900
55169100	57050091	58110093	60024130	61022000	61081100
55169200	57050099	58110095	60024141	61023000	61081900
55169300	58021112	59031019	60024149	61029000	61082100
55169400	58021114	59031021	60024190	61031100	61082200
56031110	58021132	59031029	60024211	61031200	61082900
56031190	58021140	59031030	60024219	61031900	61083100
56031210	58021191	59031044	60024231	61032100	61083200
56031240	58021912	59031049	60024233	61032200	61083900
56031290	58021914	59031099	60024239	61032300	61089100
56031310	58021931	59032019	60024241	61032900	61089200
56031390	58021940	59032021	60024242	61033100	61089900
56031410	58021991	59032022	60024249	61033200	61091010
56031420	58022013	59032023	60024291	61033300	61091090
56031490	58022015	59032029	60024299	61033900	61099010
56039110	58022032	59032030	60024310	61034100	61099090
56039130	58022040	59032049	60024331	61034200	61101000
56039190	58022091	59032099	60024339	61034300	61102000
56039210	58022099	59039019	60024352	61034900	61103000
56039240	58023014	59039021	60024359	61041100	61109000
56039290	58023015	59039029	60024390	61041200	61111030
56039310	58023032	59039030	60024910	61041300	61111040
56039390	58023034	59039059	60024932	61041900	61111070
56039410	58023040	59039099	60024939	61042100	61111090
56039420	58023059	59050014	60024941	61042200	61112030
56039490	58023071	59050015	60024949	61042300	61112040
56071000	58023079	59050060	60024990	61042900	61112090
56072100	58023091	59050071	60029110	61043100	61113030
56072900	58023099	59050072	60029120	61043200	61113040
56073000	58039010	59050081	60029141	61043300	61113090
56074100	58041013	59050083	60029149	61043900	61119030
56074900	58041032	59050084	60029190	61044100	61119040
56075000	58041040	59050086	60029211	61044200	61119090
56079090	58042110	59061011	60029219	61044300	61121100
57011000	58042140	59061019	60029221	61044400	61121200
57019000	58042199	59069911	60029223	61044900	61121900
57021000	58042940	59069919	60029229	61045100	61122000
57022000	58042993	59070099	60029231	61045200	61123100
57023100	58043011	60011000	60029232	61045300	61123900
57023290	58043040	60012100	60029239	61045900	61124100
57023910	58043093	60012210	60029291	61046100	61124900
57023990	58050000	60012229	60029299	61046200	61130090
57024100	58079021	60012293	60029310	61046300	61141000
57024290	58079029	60012299	60029321	61046900	61142000
57024910	58081090	60012900	60029329	61051000	61143000
57024990	58101010	60019100	60029352	61052000	61149000
57025100	58101090	60019210	60029359	61059000	61151111
57025200	58109110	60019229	60029390	61061000	61151119
57025910	58109190	60019299	60029910	61062000	61151191
57025990	58109210	60019900	60029922	61069000	61151199
57029100	58109290	60021000	60029929	61071100	61151211
57029200	58109910	60022000	60029941	61071200	61151219
57029910	58109990	60023010	60029949	61071900	61151291
57029990	58110047	60023030	60029999	61072100	61151299
57031090	58110062	60023040	61011000	61072200	61151911
57032090	58110068	60023052	61012000	61072900	61151919
57033090	58110071	60023059	61013000	61079100	61151991

61151999	62042100	62099060	63022220	64039119	85042210
61152011	62042200	62099090	63022290	64039190	85042290
61152019	62042300	62101000	63022910	64039919	85042310
61152091	62042900	62102090	63022990	64039990	85042390
61152099	62043100	62103090	63023110	64041110	85043121
61159111	62043200	62104090	63023190	64041199	85043391
61159119	62043300	62105090	63023210	64041910	85043399
61159192	62043900	62111100	63023220	64041920	85043410
61159199	62044100	62111200	63023290	64041990	85043490
61159211	62044200	62112000	63023910	64042190	85045020
61159219	62044300	62113110	63023990	64042900	85045092
61159292	62044400	62113190	63024000	64051000	85045099
61159299	62044900	62113210	63025100	64052100	85049090
61159311	62045100	62113290	63025200	64052200	85071010
61159319	62045200	62113310	63025300	64052900	85072010
61159392	62045300	62113390	63025900	64059010	85079090
61159399	62045900	62113910	63026000	64059090	85363010
61159911	62046100	62113990	63029100	72171099	85363020
61159919	62046200	62114110	63029200	72172099	85363099
61159992	62046300	62114190	63029310	72179099	85366910
61159999	62046900	62114210	63029390	73030000	85366920
61172000	62051000	62114290	63029900	73061011	85369080
62011100	62052000	62114310	63031100	73061090	85441120
62011200	62053000	62114390	63031200	73062011	85441190
62011300	62059000	62114910	63031900	73062090	85441920
62011900	62061000	62114990	63039100	73063090	85441990
62019100	62062000	62121010	63039200	73066099	85442090
62019200	62063000	62121090	63039900	73069099	85443010
62019300	62064000	62122000	63041100	73071130	85443090
62019900	62069000	62123000	63041900	73071140	85444110
62021100	62071100	62129010	63049100	73071900	85444129
62021200	62071900	62129099	63049220	73239320	85444142
62021300	62072100	62131000	63049290	73239329	85444149
62021900	62072200	62132000	63049310	73251013	85444190
62029100	62072900	62139000	63049390	73251014	85444910
62029200	62079100	62141000	63049910	73251090	85444929
62029300	62079200	62142000	63049990	73259910	85444942
62029900	62079900	62143000	63069100	73259990	85444949
62031100	62081100	62144000	63069900	85011099	85444990
62031200	62081900	62149000	64011000	85012019	85445110
62031900	62082100	62151000	64019100	85012099	85445129
62032100	62082200	62152000	64019200	85013159	85445130
62032200	62082900	62159000	64019900	85013199	85445142
62032300	62089100	62160090	64022000	85013290	85445149
62032900	62089200	62171030	64023000	85013390	85445910
62033100	62089900	62179000	64029129	85013490	85445929
62033200	62091010	63011000	64029190	85014099	85445942
62033300	62091020	63012000	64029929	85015199	85445949
62033900	62091040	63013000	64029930	85015290	85445990
62034100	62091060	63014000	64029990	85015390	85446010
62034200	62091090	63019010	64032000	85016199	85446020
62034300	62092010	63019090	64033000	85016290	85446030
62034900	62092090	63021010	64034000	85016390	85446049
62041100	62093010	63021090	64035119	85016490	85446090
62041200	62093090	63022110	64035190	85024099	
62041300	62099010	63022190	64035919	85041000	
62041900	62099050	63022210	64035990	85042191	

PROTOCOL 2

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN THE REPUBLIC OF SLOVENIA AND THE STATE OF ISRAEL

1. The reduction of customs duties agreed under this Protocol are related to the Most Favoured Nation duty rates being in force at the time of actual import.

2. On the date of entry into force of the Agreement customs duties on imports applicable in the Republic of Slovenia shall be reduced in respect of products listed in Annex A to this Protocol and originating in the State of Israel

as provided in the Annex and within limits of quotas set out in that Annex.

3. On the date of entry into force of the Agreement customs duties on imports applicable in the State of Israel shall be reduced in respect of products listed in Annex B to this Protocol and originating in the Republic of Slovenia as provided in the Annex and within the limits of quotas set out in that Annex.

4. For products listed in Annexes A and B to this protocol subject to import licensing, licences shall be issued without delays, in accordance with the internal regulations and procedures of each Party, up to the quantities specified therein.

5. Customs duties referred to in paragraph 2 and 3 to this Protocol include ad valorem and specific duties.

ANNEX A

TO PROTOCOL 2

Imports to Slovenia from Israel

Slovenia's Customs Tariff	Short Description of Products	Duty	Annual Quota (Tons)
06.01	Bulbs, tubers	Free	10
06.02.2090 06.02.90	Trees & bushes Others	Free	15
06.03.51-69	Fresh flowers 1.11. - 31.5.	Free	400
06.03.91	Other flowers, not fresh	Free	10
06.03.99			
06.04.90	Foliage	Free	10
07.01.9051	Potatoes 1.1.-15.5.	Free	200
07.02	Tomatoes:		
07.02.00001 07.02.00005	1.1.- 14.5. 1.11. - 31.12	Free	50
07.03.1011	Cibulette (chives)	50% red .	ul
ex 07.09.90	Fresh herbs	50% red .	ul
07.11.20	Preserved olives	50% red .	ul
08.04.40	Avocado	50% red.	ul
08.04.50	Mango	50% red.	ul
08.05.10	Fresh oranges (Jaffa)	50% red.	ul
08.05.20	Mandarines & similar citrus hybrids	50% red.	1,000
08.05.30	Lemons	50% red.	1,000
08.05.40	Grapefruits	50% red.	ul
08.05.90	Other citrus	Free	50
08.06.10100	Fresh table grapes	50% red.	ul
08.07.11 08.07.19	Watermelons Melons	Free	50

Slovenia's Customs Tariff	Short Description of Products	Duty	Annual Quota (Tons)
ex 08.10.9085	Persimon	Free	10
ex 08.11.9085	Frozen dates	Free	10
09.10.4011	Thyme	50% red.	ul
09.10.4090	Bay leaves	50% red.	ul
12.11.90	Other plant and parts	50% red.	ul
18.06	Chocolate:		
18.06.20	- in blocks > 2 kg	65% red.	150
18.06.31 18.06.32	- other, in blocks or bars	65% red.	
18.06.90	- other	10%	
19.01.1000	Preparations for infant use	10%	50
20.01.20	Onions	50% red.	20
20.07.10	Homogenized preparations	50% red.	50
20.08.11	Peanuts	50% red.	ul
20.08.19	Other fruits & nuts	50% red.	ul
20.08.30	Citrus fruit, prep.	50% red.	ul
21.03.20	Tomato Ketchup	50% red.	50
21.06.10	Protein concentrated and textured protein substances	50% red.	ul
21.06.9030	Flavoured or coloured sugar syrups	65% red.	300
21.06.9051		65% red.	
21.06.9055		65% red.	
21.06.9059		65% red.	
21.06.9092	Other food preparations	50% red.	
ex 21.06.9098	Other food preparations, excl. soft drink bases & extracts cont. ≥ 30% citrus fruit	65% red.	
ex 21.06.9098	Soft drink bases & extracts cont. ≥ 30% citrus fruits	65% red.	300
22.02.10	Waters	50% red.	ul
22.03	Beer	50% red.	ul

ANNEX B

TO PROTOCOL 2

Imports to Israel from Slovenia

Israel's Customs Tariff	Short Description of Products	Duty	Annual Quota (Tones)
04.02.1000	Milk powder, granules, fat \leq 1.5%	Free	200
04.02.2100	Milk powder, granules, fat > 1.5%		
04.06.9000	Hard cheese	50% red.	50
04.07.0020	Hatching eggs	15 %	ul
04.09.0010	Natural honey (in packings > 1.5 kg)	Free	10
08.08.1000	Apples	Free	100
08.08.2020	Pears	Free	100
12.10	Hop cones, lupulin	Free	ul
17.04.1010	Chewing gum, cont. \geq 10% gum based	30% red.+ 0.04 NIS/kg	ul
17.04.9039	Sugar confectionery	7.5 % + 0.11 NIS/kg	150
18.06	Chocolate:	Free	100
18.06.20	- in blocks > 2 kg		
18.06.30	- other, in blocks or bars		
18.06.9020	- other chocolate		
18.06.9090	- other		
19.01.10	Preparations for infant use	10 %	50
20.01.10	Cucumbers & gherkins, prep.	50% red.	50
20.07.10	Jams, homogenised	50% red.	50
20.09.80	Other single fruit or vegetable juice	50% red.	150
20.09.9090	Mixtures of juices, other	50% red.	150
21.02.30	Prepared baking powder	50% red.	10
21.03.20	Tomato Ketchup	50% red.	50
21.03.30	Mustard	7 %	ul
21.06.9099	Other food preparations	50% red.	300
22.01.10	Waters	50% red.	ul
22.02.10	Waters cont. added sugar or flavours	50% red.	ul
22.03	Beer made from malt	50% red.	ul

PROTOCOL 3

(referred to in Article 12)

concerning the definition of the concept of
"originating products" and
methods of administrative cooperation

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TITLE I **GENERAL PROVISIONS**

Article 1 **Definitions**

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Party;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;
- (i) "added value" shall be taken to be the ex works price minus the customs value of each of the products incorporated which did not originate in the Parties;
- (j) "chapters" and "headings" means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters.

TITLE II DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2 Origin criteria

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in the Party within the meaning of Article 4 of this Protocol;
- (b) products obtained in that Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Party within the meaning of Article 5 of this Protocol.

Article 3 Bilateral cumulation of origin

Materials originating in a Party shall be considered as materials originating in the other Party when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that they have undergone working or processing going beyond that referred to in Article 6 (1) of this Protocol.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted from their soil or from their 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 of a Party by its vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).
2. The terms "its vessels" and "its factory ships" in subparagraphs 1(f) and (g) shall apply only to vessels and factory ships:
 - (a) which are registered or recorded in a Party;
 - (b) which sail under the flag of that Party;
 - (c) which are owned to an extent of at least 50 per cent by nationals of that Party, or by a company with its head office in that Party, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of that Party and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that Party or to public bodies or nationals of that Party;
 - (d) of which the master and officers are nationals of that Party; and
 - (e) of which at least 75 per cent of the crew are nationals of that Party.

Article 5

Sufficiently worked or processed products

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

The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in 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.

2. Notwithstanding paragraph 1 and except as provided in Article 12(4), non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within chapters 50 to 63 of the Harmonised System.

3. Paragraphs 1 and 2 shall apply except as provided in Article 6.

Article 6

Insufficient working or processing operations

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 5 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 packaging 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 mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in a Party;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in a Party 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 7

Unit of qualification

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

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 8

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 9

Sets

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

Article 10

Neutral elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture :

- a) energy and fuel;
- b) plant and equipment;
- c) machines and tools;
- d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Parties except as provided for in Article 12.

2. If originating goods exported from a Party to another country are returned, except in so far as provided for in Article 12 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 12

Working or processing carried out outside one of the Parties

1. Without prejudice to Article 3, the acquisition of originating status in one of the Parties under conditions set out in Title II shall not be affected by working or processing carried out outside this Party on materials exported from this Party and subsequently re-imported there, provided that:

- (a) the said materials are wholly obtained in the Party or have undergone working or processing going beyond

the insufficient operations listed in Article 6 prior to their exportation; and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

- (i) the re-imported goods result from the working or processing of the exported materials; and
- (ii) the total added value acquired outside the Party through the application of this Article does not exceed 10 per cent of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Party concerned. Nevertheless, where, in the relevant list of Annex II, a rule giving maximum value of the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Party concerned and the total added value acquired outside this Party through application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2. "total added value" shall mean all costs accumulated outside the Party, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list of Annex II and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 5(2).

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the territories of the Parties. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Parties.

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

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

- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14 Exhibitions

1. Originating products, sent for exhibition in a country other than the Party and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a Party 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 a Party;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not 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.

TITLE IV DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in a Party within the meaning of this

Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in that Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in a Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraph 1 to 3 shall also apply in respect of packaging within the meaning of Article 7 (2), accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall only apply in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products applicable upon export in accordance with the provisions of the Agreement.

6. Notwithstanding paragraph 1, the prohibition of drawback of, or exemption from, customs duties shall be temporarily derogated until 31 December 2000. The provisions of this paragraph may be reviewed by common accord.

TITLE V PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in a Party shall, on importation into the other Party, benefit from this Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
- (b) in the cases specified in Article 21(1), a declaration, the text of which appears in Annex IV, 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").

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

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

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

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Party if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Protocol.

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

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

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

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

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

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

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

"NACHTRAGLICH AUSGESTELLT "

"DELIVRE A POSTERIORI"

"ISSUED RETROSPECTIVELY"

"IZDANO NAKNADNO"

"אִשּׁוּר בְּדִיעָבָד "

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

Article 19

Issue of a duplicate movement certificate EUR.1

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

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

"DUPLICATA"

"DUPLIKAT"

"DUPLICATE"

"DVOJNIK"

"הַעֲתָק "

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

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

Article 20

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

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

Article 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

- (a) by an approved exporter within the meaning of Article 22, or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Protocol.

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

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, 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 hand-written, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or exceptionally after exportation. If the invoice declaration made out after exportation is submitted to the customs authorities of the importing Party after the products to which it relates have been declared to said authorities, the importer is obliged to indicate all necessary references to import documents.

Article 22

Approved exporter

1. The customs authorities of the exporting Party may authorise any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer 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 Protocol.

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

3. The customs authorities shall grant to the approved exporter a customs 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 an incorrect use of the authorisation.

Article 23

Validity of proof of origin

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

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

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

Article 24

Submission of proof of origin

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

Article 25

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonised System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products must not exceed ECU 500 in the case of small packages or ECU 1200 in the case of products forming part of travellers' personal luggage.

Article 27

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Party and fulfil the other requirements of this Protocol may consist inter alia of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned,

contained for example in his accounts or internal bookkeeping;

- (b) documents proving the originating status of materials used, issued or made out in a Party where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in a Party, issued or made out in that Party, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Protocol.

Article 28

Preservation of proof of origin and supporting documents

- 1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
- 2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
- 3. The customs authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
- 4. The customs authorities of the importing Party shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

- 1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
- 2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in ECU

- 1. Amounts in the national currency of the exporting Party equivalent to the amounts expressed in ECUs shall be fixed by the exporting Party and communicated to the importing Party.
- 2. When the amounts exceed the corresponding amounts fixed by the importing Party, the latter shall accept them if the

products are invoiced in the currency of the exporting Party. When the products are invoiced in the currency of an EU Member State or an EFTA country, the importing Party shall recognise the amount notified by this country or the European Commission.

3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in ECUs as at the first working day in October 1995.

4. The amounts expressed in ECUs and their equivalents in the national currencies of the Parties shall be reviewed by the Joint Committee at the request of a Party. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in ECUs.

TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party 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 Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting Party 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.

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

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Protocol.

Where the cumulation provisions of Article 3 were applied and in connection with Article 17(4), the reply shall include a copy (copies) of the movement certificate(s) or invoice declaration(s) relied upon.

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

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32, which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification, or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall be under the legislation of the said Party.

Article 34

Penalties

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

Article 35
Free zones

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

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

**TITLE VII
FINAL PROVISIONS**

Article 36

Sub-Committee on customs and origin matters

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee to assist it in carrying out its duties and to ensure a continuous information and consultations process between experts.

It shall be composed of experts from the Parties responsible for questions related to customs and origin matters.

Article 37
Annexes

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

Article 38
Implementation of the Protocol

The Parties shall each take steps necessary to implement this Protocol.

Article 39
Goods in transit and storage

This provision of the Protocol may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are on the territory of a Party, in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within four months of that date, of a movement certificate EUR.1, endorsed retrospectively, by the competent authorities of the exporting Party, together with the documents showing that the goods have been transported directly.

**ANNEX I
INTRODUCTORY NOTES TO THE LIST IN
ANNEX II**

Note 1:

The list sets out for the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Protocol.

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 columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading or chapter 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 columns 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 columns 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 rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

3.1. The provisions of Article 5 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

Example:

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

If this forging has been forged in a Party 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 a Party. 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 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 any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of HS 5208 to 5212 provides that natural fibre 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 produced from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular material 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 that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4 :

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading No. 0503, silk of heading Nos. 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos. 5101 to 5105, the cotton fibres of heading Nos. 5201 to 5203 and the other vegetable fibres of heading Nos. 5301 to 5305.
- 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 a reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
- 5.2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

Example:

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

Example:

A woollen fabric of heading No. 5112 made from woollen yarn of heading No. 5107 and synthetic yarn of staple fibres of heading No. 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical ma-

terials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

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

Example:

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

Example:

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight does not exceed 10 per cent of the weight of the textiles materials of the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

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 per cent in respect of this yarn.

5.4. In the case of products incorporating strip consisting of a core of aluminum foil or of a core of plastic film whether or not coated with aluminum powder, of a width not exceeding 5 mm, sandwiches by means of an adhesive between two films of plastic film, this tolerance is 30 per cent in respect of this strip.

Note 6:

6.1. In the case of those textile products which are marked in the list by a footnote referring 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 per cent 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 Chapter 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 process¹
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerization;
- 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;¹
 - (c) cracking;
 - (d) reforming;

1. See Additional Explanatory Note 4(b) to Chapter 27 of the combined nomenclature.

- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

- 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, any combination of these operations or like operations do not confer origin.

ANNEX II

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04 0403	Dairy produce: birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included, except for; Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used must be wholly obtained Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 05 ex 0502	Products of animal origin, not elsewhere specified or included: except for; Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used must be wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
Chapter 08	Edible fruits and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, mate and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for;	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
1302	<p>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <ul style="list-style-type: none"> - mucilages and thickeners, modified, derived from vegetable products - Other 	<p>Manufacture from non-modified mucilages and thickeners</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>	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	<p>Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other 	<p>Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506</p> <p>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</p>	
1502	<p>Fats of bovine animals sheep or goats, other than those of heading No 1503:</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other 	<p>Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
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:		
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	
	- Other	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 elaidinized, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	<p>Manufacture in which:</p> <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 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1702	<p>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:</p> <ul style="list-style-type: none"> - Chemically pure maltose and fructose - Other sugars in solid form, flavoured or coloured - Other 	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; 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:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs - containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <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 in 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 cereals 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	<p>Manufacture:</p> <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) used must be wholly obtained; - 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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
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, glace or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading 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: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of 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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
2101	Extracts, essences and concentrates, of coffee, tea, mate, roasted chicory and other coffee substitutes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard - Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
ex 2104	- Mustard flour and meal and prepared mustard Soups and broths and preparations therefor	Manufacture from materials of any heading 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	Manufacture in which: - all the materials used are classified within a heading other than that of the product - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the products	
ex Chapter 22	Beverages, spirits and vinegar, except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product - all the grapes or any material derived from grapes used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the products; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials not classified within heading Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume 	
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used must already be originating, - all the materials of Chapter 3 used must be wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes, except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ 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) 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	
2711	Petroleum gases and other gaseous hydrocarbons	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. For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or nor coloured	Operations of refining and/or one or more specific process(es) ¹ 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	

1. For the special conditions relating to "specific processes" see Introductory Note 7.2
2. For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% 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
1. For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3			

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ 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) ¹ 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 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	- 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
	Heterocyclic compounds with nitrogen heteroatom(s) only:	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale - Other:	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
	-- human blood	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	-- animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	-- blood fractions other than antiserum, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	-- haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	-- other	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
3003 and 3004	<p>Medicaments (excluding goods of heading No. 3002, 3005 and 3006)</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading No 2941 - Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which :</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	4
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos. 3203, 3204 and 3205. However, materials from heading No. 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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 distillation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ² 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

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

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

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

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, 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
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
3701	<p>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> - Instant print film for colour photography, in packs - Other 	<p>Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No. 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</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 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>
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
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	
3811	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: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other	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 Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether on not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids; acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	- The following of this heading:		
	Prepared binders for foundry moulds or cores based on natural resinous products	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
	Naphthenic acids, their water insoluble salts and their esters		
	Sorbitol other than that of heading No 2905		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
	<p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
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 homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</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, and</p> <p>- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹</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. In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 3907	<ul style="list-style-type: none"> - Other - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹</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 product¹</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>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</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 headings Nos. ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: <ul style="list-style-type: none"> -- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content 	<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:</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, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹ 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <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. In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 3916 and ex 3917	-- Other Profile shapes and tubes	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹ Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - 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 Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	- Sheets of regenerated cellulose, polyamides or polyethylene Foil of plastic, metallized	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 Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	

1. In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
2. The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
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 Nos. 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos. 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; metallized leather	Manufacture from leather of heading Nos. 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 4302	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	- Sanded or fingerjointed	Sanding or fingerjointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
4503	Articles of natural cork	Manufacture from cork of heading No. 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wicker-work	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - 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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos. 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - 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, and - the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture from materials not classified in heading Nos. 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ¹ Manufacture from ¹ :	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
		<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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from¹ :</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 	
5111 to 5113	<p>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 from single yarn¹</p> <p>Manufacture from¹:</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 	

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

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

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

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

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from single yarn ¹ Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn ¹ Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ¹ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ¹ : - natural fibres, - chemical materials or textile pulp	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 of 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> - Other 	<p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading No. 5402, - polypropylene fibres of heading No. 5503 or 5506 or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp 	
5605	<p>Rubber thread and cord, textile covered</p> <ul style="list-style-type: none"> - Other 	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5606	<p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
	<p>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</p>	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt - Of other felt - Other 	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, or - 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 or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning 	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn¹:</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, 	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up Embroidery in the piece, in strips or in motifs	or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	Manufacture in which all the materials used are classified within a heading other than that of the product
5810		Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
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. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ¹ : - 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, 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	
5906	Rubberized textile fabrics, other than those of heading No. 5902:		

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
5907	<ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from ¹ : <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 Manufacture from chemical materials	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated: <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	Manufacture from yarn	Manufacture from yarn or 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
5909 to 5911	Textile articles of a kind suitable for industrial use: <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading No. 5911 	Manufacture from tubular knitted gas mantle fabric	Manufacture in which all the materials used are classified within a heading other than that of the product
		Manufacture from yarn or waste fabrics or rags of heading No. 6310	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
	<ul style="list-style-type: none"> - 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 - Other 	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: - yarn of polytetrafluoroethylene², - 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 polytetrafluoroethylene² - yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn² - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexanedicthanol 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 from¹:</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 from¹:</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 	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		

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

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
	<ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other 	<p>Manufacture from yarn^{1,2}</p> <p>Manufacture from¹ :</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
<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 aluminized polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> - Embroidered - Other 	<p>Manufacture from yarn^{1,2}</p> <p>Manufacture from yarn² or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from yarn² or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product²</p> <p>Manufacture from unbleached single yarn^{1,2}, or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product²</p> <p>Manufacture from unbleached single yarn,^{1,2} or</p>	

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

2. See Introductory Note 6

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:</p> <ul style="list-style-type: none"> - Embroidered - Fire resistant equipment of fabric covered with foil of aluminumized polyester - Interlinings for collars and cuffs, cut out - Other 	<p>Making up followed by 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 goods of heading Nos 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from yarn¹ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product¹</p> <p>Manufacture from yarn¹ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product¹</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product <p>Manufacture from yarn¹</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	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		

1. See Introductory Note 6

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
6305	<ul style="list-style-type: none"> - Of felt, of non-wovens - Other - - Embroidered - - Other 	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn^{2,3}</p> <p>or</p> <p>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</p>	
6306	Sacks and bags, of a kind used for the packing of goods	<p>Manufacture from²:</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 	
6307	<p>Tarpaulins, awnings and sun-blinds; tents; sails for boats, sailboards or landcraft; camping goods:</p> <ul style="list-style-type: none"> - Of non-wovens - Other 	<p>Manufacture from^{2,3}:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn^{2,3}</p>	
6308	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	
	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	

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

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

3. See Introductory Note 6

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
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	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	

1. See Introductory Note 6

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004, ex 7005	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	Manufacture from materials of heading No. 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product 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	
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	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or 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	
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 irregular 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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
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 materials of iron or steel, the following: rails, check-rails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No. 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
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:	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	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, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7801	Unwrought lead: <ul style="list-style-type: none"> - Refined lead - Other 	Manufacture from "bullion" or "work" lead	
7802	Lead waste and scrap	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	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, 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, fitting and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	4
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No. 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ¹	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the 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: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No. 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 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	

1. This rule shall apply until 31 December 1998.

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 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	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 8415	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
8430	- Other 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: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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
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, and - 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
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 8448	Auxiliary machinery for use with machines of headings Nos. 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	<p>Sewing machines, other than book-sewing machines of heading No. 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 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> <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: <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, and - where, within the above limit, the materials classified within heading No. 8503 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: <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, and - where, within the above limit, the materials classified within heading No. 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product 	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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product;
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: - Matrices and masters for the production of records - 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 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8523 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
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	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 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	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 25% of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	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 25% of the ex-works price of the product

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors;	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	<p>Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528:</p> <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 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	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8538 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 8538 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
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 or 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 fibres 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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
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	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	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
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: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	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
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 8712	<ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: - Not exceeding 50 cc 	<p>Manufacture in which:</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 20% of the ex-works price of the product</p>
	<ul style="list-style-type: none"> - Exceeding 50 cc 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
	<ul style="list-style-type: none"> - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
	Baby carriages and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
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 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No. 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No. 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	<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 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 9014	Other navigational instruments and appliances	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other	Manufacture from materials of any heading, including other materials of heading No. 9018 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 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
9105	Other clocks	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No. 9114 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> - Of base metal, whether or not plated, or of clad precious metal 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	or 4
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: <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	
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 motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	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 	

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

ANNEX III

Movement certificate EUR.1

1. Movement certificate shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The customs authorities of the Parties may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

EUR. 1 No. A 000 000		1. Exporter (name, full address, country) 	
See notes overleaf before completing this form 2. Certificate used in preferential trade between <div style="text-align: center;"> and (Insert appropriate countries, group of countries or territories). </div>		3. Consignee (name, full address, country) (Optional)	
5. Country, group of countries or territory of destination	4. Country, group of countries or territory in which the products are considered as originating	6. Transport details (Optional)	
7. Remarks			
10. Invoices (Optional)	9. Gross weight (kg) or other measure (litres, m³, etc.)	8. Item number; marks and numbers; number and kind of packages (?); descriptions of goods	
12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate Place and date (Signature)		11. CUSTOMS ENDORSEMENT <div style="display: flex; justify-content: space-between;"> <div> Declaration certified Export document: (?) Form No. Customs Office: Issuing country or territory: Date: (Signature) </div> <div style="text-align: right;"> Stamp </div> </div>	

(?) If goods are not packed, indicate number of articles or state "in bulk" as appropriate

(?) Complete only when the regulations of the exporting country or territory require

<p>14. RESULT OF VERIFICATION</p> <p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the Custom Office indicated and that the information contained therein is accurate</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended)</p> <p>..... (Place and date) Stamp</p> <p>..... (Signature)</p> <p>_____</p> <p>⁽¹⁾Insert X in the appropriate box</p>	<p>13. REQUEST FOR VERIFICATION, to:</p>
	<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date) Stamp</p> <p>..... (Signature)</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alternation must be initialed by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR MOVEMENT CERTIFICATE

EUR. 1		No. A 000 000		1. Exporter (name, full address, country)	
See notes overleaf before completing this form					
2. Application for a certificate to be used in preferential trade between				3. Consignee (name, full address, country) (Optional)	
<p>.....</p> <p>and</p> <p>.....</p> <p>(Insert appropriate countries, group of countries or territories).</p>					
5. Country, group of countries or territory of destination		4. Country, group of countries or territory in which the products are considered as originating		6. Transport details (Optional)	
7. Remarks					
10. Invoices (Optional)	9. Gross weight (kg) or other measure (litres, m ³ , etc.)	8. Item number; marks and numbers; number and kind of packages (1); descriptions of goods			

(1) If goods are not packed indicate number of articles or state "in bulk" as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing of the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

⁽¹⁾ For example: import documents, movement certificates, invoices, manufacture's declaration etc., referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX IV

Invoice declaration

English version:

The exporter of the products covered by this document (customs authorization No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of preferential origin.

Slovenian version:

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ... ⁽¹⁾) izjavljam, da, če ni drugače jasno navedeno, ima to blago preferencialno poreklo.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière no ... ⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle

German version

Der Ausführer (Ermachtigter Ausführer; Bewilligungs-Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ... Ursprungswaren sind.

Hebrew version

אני הח"מ, היצואן של הסובין הנכללים במסמך זה (יצואן מאושר מס'⁽¹⁾) מצהיר כי, מלבד כאשר מצוין אחרת, הסובין עומדים בתנאים הנדרשים לשם השגת מעמד מקור בסחר המועדף עם וכי ארץ המקור של הסובין היא

.....²
(Place and date)

.....
(signature)
(the signature must be followed by the name of the signatory in clear script)

or

I, the undersigned, exporter of the goods covered by this document declare that except where otherwise indicated, the goods meet the conditions to obtain originating status in preferential trade with and that the country of origin of goods is

.....²
(Place and date)

.....
(signature)
(the signature must be followed by the name of the signatory in clear script)

(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

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

ANNEX V

Joint Declaration

For the purposes of implementing Article 12 of Protocol 3 the Parties agree that working and processing carried out outside the Parties shall be effected by means of outward processing or a similar system.

JOINT DECLARATIONS

Joint Declaration on Cumulation of Rules of Origin

With the aim of strengthening the course of triangular trade among Slovenia, Israel and the European Union, ensuring more efficient implementation of preferential agreements and guaranteeing the proper functioning of Slovenia-EU Association Agreement and of Israel-EU Association Agreement, Slovenia and Israel will make all efforts so that the EU will agree to modify the provisions of their respective preferential agreements in order to allow cumulation under the rules of origin.

Once the EU implements the necessary modifications in its Agreement with Israel, similar amendments shall be introduced in the Protocol on rules of origin of Slovenia-Israel Free Trade Area Agreement thereby allowing triangular cumulation in the rules of origin.

Joint Declaration on Government Procurement

With regard to government procurement each Party shall grant companies of the other Party contract award procedures under a treatment no less favorable than that accorded to companies of any other countries, while maintaining each Party's legislation with regard to domestic companies.