

FREE TRADE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA

AND

THE GOVERNMENT OF THE REPUBLIC OF MACEDONIA

PREAMBLE

The Government of the Republic of Moldova and the Government of the Republic of Macedonia, hereinafter referred to as Contracting Parties,

CONFIRMING their intention to participate actively in the process of regional economic integration in South Eastern Europe and in the process of European integration, expressing their preparedness to co-operate in seeking ways and means to strengthen this process;

ADMITTING that Contracting Parties are willing to consolidate these relations and to establish strong and durable relationships of cooperation and economic integration;

REAFFIRMING their commitment to pluralist democracy based on observance of the rules, rights and basic human liberties of the state governed by the rule of law;

FIRMLY CONVINCED that this Agreement will promote intensification of mutually beneficial trade relations between them;

RESOLVED for this purpose to progressively eliminate the barriers in mutual trade in general, in conformity with the Agreement establishing the World Trade Organization (hereinafter "WTO Agreements").

HAVE AGREED AS FOLLOWS:

Article 1 Objectives

1. The Contracting Parties shall gradually establish a free trade area in a transitional period ending on 31 December 2008 in accordance with the provisions of this Agreement and in conformity with the definition, set out in Article XXIV of the GATT 1994 and the WTO Agreements.
2. The objectives of this Agreement are:
 - a) to promote cooperation through the expansion of mutual trade, of harmonious development of economic relations between the Contracting Parties, improvement of living standards and conditions of work, raising productivity and enhancing financial stability;
 - b) to provide fair conditions for carrying out loyal competition for trade between the Contracting Parties;
 - c) to gradually eliminate difficulties and restrictions on trade in goods;
 - d) to create conditions for further encouragement of investments, particularly for the development of joint investments in both countries;
 - e) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade;

- f) to promote trade and co-operation of the Contracting Parties on third countries' market.

CHAPTER I

INDUSTRIAL PRODUCTS

Article 2 **Scope**

1. The provisions of this Chapter shall apply to industrial products originating in the Contracting Parties.
2. For the purpose of this Agreement, the term "industrial products" means 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.

Article 3 **Basic Duties**

1. For the commercial exchange covered by this Agreement, the Customs Tariffs of the Contracting Parties shall be applied to the classification of goods for imports into them.
2. 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 duty, in force on the date of entry into force of this Agreement.
3. If after the date of application of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular, reductions, resulting from the tariff agreement concluded as a result of the Uruguay Round of the GATT 1994, and the Agreement establishing the WTO, such reduced duties shall replace the basic duties referred to in Paragraph 2 of this Article as from that date when such reductions are applied.
4. The reduced duties, calculated in accordance with Paragraph 2 of this Article, shall be rounded off to the second decimal place.
5. The Contracting Parties shall mutually exchange information on their basic duties.

Article 4
Customs Duties on Imports

1. From the date of entry into force of this Agreement, no new customs duties on imports shall be introduced, nor shall those already applied be increased in trade between the Contracting Parties.
2. Customs duties on imports applied by Contracting Parties shall be abolished on the date of entry into force of this Agreement, except for the products specified in Protocol I of this Agreement.

Article 5
Custom Duties on Export

1. No new custom duties on exports shall be introduced in the trade between the Contracting Parties, as from the date of entry into force of this Agreement.
2. On the date of entry into force of this Agreement, the Contracting Parties shall abolish all custom duties on exports.

Article 6
Charges Equivalent to Duties

1. No new charges, having equivalent effect to custom duties, on imports or exports shall be introduced in trade between the Contracting Parties as from the date of entry into force of this Agreement.

Republic of Macedonia will continue to implement the charge of 0,1% *ad valorem* for trade promotion fees ending to 31.12.2005.

2. The Contracting Parties shall abolish all charges, having equivalent effect to custom duties on imports or export on the date of entry into force of this Agreement.

Article 7
Fiscal Duties

The provision of Article 6 shall also apply to custom duties of a fiscal nature.

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 Contracting Parties, on the date of entry into force of this Agreement.
2. All quantitative restrictions on imports and measures having equivalent effect shall be abolished on the date of entry into force of this Agreement.

Article 9
Quantitative Restrictions on Exports and Measures Having Equivalent Effect

1. No new quantitative restrictions on exports or measures having equivalent effect shall be introduced in trade between the Contracting Parties on the date of entry into force of this Agreement.
2. All quantitative restrictions on exports and measures having equivalent effect shall be abolished on the date of entry into force of this Agreement.

Article 10
Technical barriers to trade

1. The rights and obligations of the Contracting Parties relating to standards or technical regulations and related measures shall be governed in accordance with the WTO Agreement on Technical Barriers to Trade.
2. The Contracting Parties shall co-operate and exchange information in the field of standardization, metrology, conformity assessment and accreditation, with the aim of eliminating technical barriers to trade.
3. Each Contracting Party, upon a request of the other Contracting Party, shall provide information on particular individual cases of standards, technical norms or related measures.
4. Contracting Parties will enter, where appropriate, into negotiations for the conclusion of the Agreements on mutual recognition in the field of conformity assessment, in the spirit of the recommendations of the WTO Agreement on Technical Barriers to Trade.

CHAPTER II AGRICULTURAL PRODUCTS

Article 11 Scope

1. The provisions of this Chapter shall apply to agricultural products originating in the Contracting Parties.
2. For the purpose of this Agreement the term "agricultural products" means the products falling within Chapters 1 to 24 of the Harmonized Commodity Description and Coding System and the products listed in Annex I to this Agreement.

Article 12 Basic Duties

1. For commercial exchanges covered by this Agreement, the Customs Tariffs of the Contracting Parties shall be based on classification of goods for imports into them.
2. For each product the basic duty shall be the MFN duty in force on the date of entry into force of this Agreement.
3. If after the date of entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular, reductions resulting from the tariff agreement concluded as a result of the GATT Uruguay Round, such reduced duties shall replace the basic duties referred to in paragraph 2 of this Article as from that date when such reductions are applied.
4. The Contracting Parties shall mutually exchange information for their basic duties.

Article 13 Customs Duties on Imports and Charges Having Equivalent Effect

No new customs duties on imports, charges having an effect equivalent to customs duties and other import duties of a fiscal nature shall be introduced in trade with agricultural products between the Contracting Parties.

Article 14 Exchange of Concessions

1. The Contracting Parties shall grant each other the concessions specified in Protocol II, in accordance with the provisions of this Chapter and those laid down in that Protocol.
2. Taking into account:

- the role of agriculture in their economies,
- the development of trade in agricultural products between the Contracting Parties,
- the particular sensitivity of the agricultural products,
- the rules of their agricultural policies,
- the results of the multilateral trade negotiations under WTO,

the Contracting Parties shall examine the possibilities of granting each other further concessions.

Article 15 **Concessions and Agricultural Policies**

1. Without prejudice to the concessions under Article 14 of this Agreement, the provisions of this Chapter shall not restrict in any way the pursuance of the respective agricultural policies of the Contracting Parties or the application of any measures under such policies, including the implementation of the provisions of the WTO Agreement on Agriculture.
2. The Contracting Parties shall notify to the Joint Committee changes in their respective agricultural policies pursued or measures applied which may affect the conditions of trade in agricultural products between them. On the request of either Contracting Party, prompt consultations within the Joint Committee shall be held to examine the situation.

Article 16 **Specific Safeguards**

Notwithstanding other provisions of this Agreement, in particular Article 30 of this Agreement, given the particular sensitivity of the agricultural products, if imports of products originating in one Contracting Party, which are subject of concessions, granted under this Agreement, cause serious disturbances to the market of the other Contracting Party, the Contracting Party concerned shall enter into prompt consultations to find an appropriate solution. Pending such solution, the Contracting Party concerned may take appropriate measures it deems necessary.

Article 17 **Sanitary and Phytosanitary Measures**

1. The Contracting Parties shall apply their national regulations in veterinary, phytosanitary and sanitary matters, in particular in the exchange of information on infectious and contagious diseases of domestic animals, quarantine diseases, plague diseases, and plant pests, in a way that complies to the WTO Agreement on the Application of Sanitary and Phytosanitary Measures.

2. The Contracting Parties shall apply their regulations in veterinary, phytosanitary and sanitary matters in a non-discriminatory way and shall not introduce new measures that may have the effect of unduly obstructing trade.
3. The Contracting Parties undertake the obligations to exchange information on the level of the sanitary and phytosanitary protection of animals, plants and products.
4. The sanitary and phytosanitary measures and functioning of veterinary services shall comply with the Code of the International Epizootic Office and other international conventions in this area to which the Contracting Parties are part of.

CHAPTER III GENERAL PROVISIONS

Article 18 Internal Taxation

1. The Contracting Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination against the products originating in the Contracting Parties.
2. Republic of Macedonia will apply national treatment on internal taxation on tobacco after 31.12.2005 and tobacco products after 31.12.2007.
3. Products exported to the territory of one of the Contracting Party may not benefit from repayment of internal taxation in excess of the amount of indirect taxation imposed on them.

Article 19 Rules of Origin and Co-operation in Customs Administration

1. Protocol A to this Agreement (hereinafter referred to as "Protocol A") lays down the rules of origin and related methods of administrative co-operation.
2. The Contracting Parties shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative co-operation, to ensure that the provisions of Protocol A and Articles 3 to 9, 14, 18 and 31 of this Agreement are effectively and harmoniously applied, and 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.
3. The Contracting Parties shall conclude separate Agreement for co-operation between their Customs Administration, as soon as possible.

Article 20

General Exceptions

1. The provisions of this Agreement shall not preclude prohibitions or restrictions on import, export, or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants as well as environment protection; protection of national treasures possessing artistic, historical or archaeological value; the protection of intellectual property or rules, relating to gold or silver or the conservation of exhaustible natural resources, if such measures are made effective in conjunction with restrictions on domestic consumption or production.
2. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or disguised restriction on trade between the Contracting Parties.

Article 21

Security Exceptions

Nothing in this Agreement shall prevent a Contracting Party from taking any appropriate measures 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:
 - i) relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or
 - ii) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or
 - iii) in time of war or other serious international tension.

Article 22

State Monopoly

1. The Contracting Parties shall adjust progressively any State monopoly of a commercial character so as to ensure that by the end of the transitional period laid down in Article 1 of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between natural and legal persons of the Contracting Parties. The Contracting Parties shall inform each other about the measures adopted to implement this objective.

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

Article 23 **Payments**

1. Payments in freely convertible currencies relating to trade in goods between the Contracting Parties and the transfer of such payments to the territory of the Contracting Party where the creditor resides shall be free from any restrictions.
2. The Contracting Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium term credits to trade in goods, or in finance in which person residing in one of the Contracting Parties participates.

Article 24 **Rules of Competition Concerning Undertakings**

1. The following are incompatible with the proper functioning of this Agreement insofar as they may affect trade between the Contracting 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 Contracting Parties, as a whole or in substantial part thereof.
2. The provisions of the paragraph 1 (a) and (b) of this Article shall apply to the activities of all undertakings including public undertakings and undertakings to which the Contracting 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 provision of paragraph 1 a) and (b) of this Article insofar 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 stipulated in paragraph 1 (a) of this Article shall not apply to such agreements, decisions and practices which form an integral part of a national market organization.
4. If a Contracting Party considers that a certain practice is incompatible with paragraph 1, 2 and 3 of this Article, and if such a practice causes or threatens to cause serious prejudice to the interests of that Contracting Party or material injury to its domestic industry, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27 of this Agreement.

Article 25

State Aid

1. Any aid granted by State being Contracting Party to this Agreement or through State resources in any form whatsoever, which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, insofar as it may affect trade between the Contracting Parties, be incompatible with the proper functioning of this Agreement.
2. For agricultural products the provision of paragraph 1 of this Article shall comply with the relevant WTO Agreements.
3. The Joint Committee shall, within three years from the entry into force of this Agreement, adopt the criteria on the basis of which the practices contrary to paragraph 1 of this Article shall be assessed, as well as the rules for their implementation.
4. The Contracting Parties shall ensure transparency in the area of state aid, *inter alia* by reporting annually to the Joint Committee on the total amount and the distribution of the aid given and by providing to the other Contracting Party, upon request, information on aid schemes and on particular individual cases of state aid.
5. If Contracting Party considers that a particular practice:
 - is incompatible with the provisions of paragraph 1 of this Article, and is not adequately dealt with under the implementing rules referred to in paragraph 3 of this Article, or
 - in the absence of rules, referred to in paragraph 3 of this Article, causes or threatens to cause serious prejudice to the interest of that Contracting Party or material injury to its domestic industry,it may take appropriate measures against this practice, under the conditions and in accordance with the procedures laid down in Article 27 of this Agreement.
6. Such appropriate measures may be only taken in conformity with the procedures and under conditions laid down by the GATT 1994 and the WTO Agreements, and any other relevant instruments negotiated under their auspices, which are applicable between the Contracting Parties.

Article 26

Public Procurement

1. The Contracting Parties consider the liberalization of their respective public procurement markets as an objective of this Agreement.
2. The Contracting Parties shall progressively adjust their rules, conditions and practices with a view to grant suppliers of the other Contracting Party, mutual access to contract award procedures on their public procurement markets.

3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article, and may recommend practical modalities of implementing the provisions of paragraph 2 of this Article so as to ensure free access, transparency and mutual opening of their respective public procurement markets in the Contracting Parties.
4. The Contracting Parties shall endeavour to accede to the relevant Agreements on public procurements negotiated under the auspices of the GATT 1994 and WTO Agreements.

Article 27

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 Contracting Parties shall endeavour to solve any differences between them through direct consultations.
2. In the event of either Contracting Party subjecting imports of products liable to give rise to the situation referred to in Article 30 of this Agreement to an administrative procedure having as its purpose the rapid provision of information on trade flows, it shall inform the other Contracting Party.
3.
 - a) With regard to Articles 29, 30 and 32 of this Agreement, the Joint Committee shall examine the case or the situation and may take any decision needed to put end to the difficulties notified by the Contracting Party concerned. In the case of absence of such decision within 30 days from the date of the matter being referred to the Joint Committee, the Contracting Party concerned may adopt the necessary measures in order to remedy the situation.
 - b) As regards Article 20 of this Agreement, the Contracting Party concerned may take appropriate measures after the consultations have been concluded or a period of three months has elapsed from the date of first written notifications to the other Contracting Party.
 - c) With regard to Articles 24 and 25 of this Agreement, the Contracting 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 Contracting 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 thirty working days of the matter being referred to it, the Contracting Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.
4. The safeguard measures taken shall be immediately notified to the other Contracting Party. They will 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 measures which will least disturb the functioning of this Agreement.

5. The safeguard measures taken shall be the object of periodic consultations within the Joint Committee with a view of their relaxation as soon as possible, or abolition when conditions no longer justify their maintenance.
6. When exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the cases of Articles 29, 30 and 32 of this Agreement, apply forthwith the provisional measures strictly necessary to remedy the respective situation. The measures taken shall be notified to the other Contracting Party, without delay and consultations between the Contracting Parties shall take place as soon as possible within the Joint Committee.
7. Without prejudice to paragraph 6 of this Article, a Contracting Party, which considers resorting to safeguard measures, shall promptly notify in writing the other Contracting Party thereof and supply all relevant information. Consultations between the Contracting Parties shall take place without delay within the Joint Committee with a view to finding a solution acceptable to both Contracting Parties.

Article 28 **Intellectual Property Rights**

1. The Contracting Parties shall grant and ensure adequate, effective and non discriminatory protection of intellectual property rights, including effective measures for enforcing such rights against infringement, and particularly against counterfeiting and piracy. The protection of intellectual property rights shall be improved to a level corresponding to the substantive standards of the multilateral agreements which are specified in the Annex II to this Agreement.
2. For the purposes of this Agreement, the term „intellectual property rights,, refers to all categories of intellectual property such as; copyrights and neighbouring rights, computer programs, data bases, trademarks for good and services, geographical indications, industrial designs, patents, new varieties of plants, topographies of integrated circuits, as well as undisclosed information including know-how.
3. The Contracting Parties shall co-operate in intellectual property rights protection matters, and at the request of any Contracting Party, they shall hold consultations on expert level, in particular, with respect to activities relating the existing or to futures international convention on the harmonisation, administration and vindication of intellectual property rights and on activities in international organisation, such as to WTO, World Intellectual Property Organisation, as well as concerning the relations of the Contracting Parties with third countries on matter concerning the intellectual property rights.

Article 29 **Dumping**

If one of the Contracting Parties finds that dumping, in within the meaning of Article VI of GATT 1994, is taking place in the trade relations governed by this Agreement, it may take

appropriate measures against those practices under the conditions and in accordance with the WTO Agreement on Implementation of Article VI of the GATT 1994 and under the conditions and procedure laid down in Article 27 of this Agreement.

Article 30 General Safeguards

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

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

the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27 of this Agreement.

Article 31 Structural Adjustment

1. Exceptional measures of limited duration, derogating from the provisions of Article 4 of this Agreement, may be taken by any of the Contracting Party 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 one of the Contracting Party concerned to products originating in the other Contracting Party introduced in accordance with the paragraphs 1 and 2 of this Article may not exceed 25% *ad valorem* and shall maintain an element of preference in custom duties originating in the other Contracting Party. The total value of imports of the products which are subject to these measures may not exceed 15% of the total imports of industrial products from the other Contracting Party during the last year for which statistic data are available.
4. These measures shall be applied for a period that will not exceeding five successive years, unless a longer duration is authorized by the Joint Committee.
5. No such measures can be in introduced in respect to a product, if more than three years have elapsed since the removal of all customs duties and quantitative restrictions or measures having equivalent effect concerning that product.
6. The Contracting Party concerned shall inform the other Contracting Party of any exceptional measure it intends to take and, at the request of the other Contracting Party, consultations shall be held within the Joint Committee regarding such measures and

sectors to which they apply, even before they are put into force. When taking such measures, the Contracting Party concerned shall provide the Joint Committee a schedule for the elimination of 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 32 **Re-export and Serious Shortage**

Where the compliance with the provisions of Article 5 and 9 of this Agreements related to:

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

and where the situation referred to above gives rise or is likely to give rise to major difficulties for the exporting Contracting Party, that Contracting Party may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 27 of this Agreement. The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

Article 33 **Balance-of-Payments Difficulties**

1. The Contracting Parties shall endeavour to avoid the imposition of restrictive measures including measures relating to imports for balance-of-payments difficulties.
2. Where a Contracting Party is in serious balance-of-payments difficulties, or under imminent threat thereof, the Contracting Party concerned may adopt, in accordance with the conditions established by GATT 1994 and WTO Agreements, may adopt trade restrictive measures, 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 attenuated, as the balance-of-payments conditions improve, and they shall be eliminated when conditions no longer justify their maintenance. The Contracting Party concerned shall inform other Contracting Party and the Joint Committee forthwith their introduction and, whenever practicable, of a time schedule for their removal.

Article 34 **The Joint Committee**

1. The Contracting Parties agree to establish a Joint Committee composed of their representatives.

2. The implementation of this Agreement shall be supervised and administrated by the Joint Committee.
3. For the purpose of the proper implementation of this Agreement, the Contracting Parties shall exchange information and, at the request of any Contracting Party shall hold consultations within the Joint Committee.
4. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the Contracting Parties.
5. The Joint Committee may take decisions in the cases provide for in this Agreement. On other matters the Joint Committee may take recommendations.

Article 35
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. Either Contracting Party may request a meeting to be held.
2. The Joint Committee shall take decisions and recommendations by consensus.
3. If a representative in the Joint Committee of Contracting Party to this Agreement has accepted a decision subject to the fulfilment of internal legal requirements, the decision shall enter into force, if no later date is contained therein, on the day of the receipt of the written notification about the fulfilment 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 sub-committee and working groups as it considers necessary to assist it in accomplishing its tasks.

Article 36
Custom Unions, Free Trade Areas and Frontier Trade

1. The provisions of this Agreement apply to all trade relationships between the Contracting Parties.
2. This Agreement shall not prevent the maintenance or establishment of customs unions, free-trade zones, economic unions or arrangements for frontier trade to the extent that these do not negatively affect the trade regime between the Contracting Parties and in particular the provisions concerning rules of origin provided for by this Agreement.
3. Upon request the Contracting Parties shall inform each other of any agreements establishing custom unions or free trade areas concluded with other countries.

Article 37
Fulfilment of Obligations

1. The Contracting Parties shall take all necessary measures to ensure the achievement of the objective of this Agreement and the fulfilment of their obligations under this Agreement.
2. If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under this Agreement, the Contracting Party concerned may take the appropriate measures under the conditions and in accordance with the procedure laid down in Article 27 of this Agreement.

Article 38
Evolutionary Clause

1. Where either Contracting Party considers that it would be useful in the interest of the economies of the Contracting Parties to develop the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Contracting Party. The Contracting Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.
2. Agreements resulting from the procedure referred to in paragraph 1 of this Article will be subject to ratification or approval by the Contracting Parties to this Agreement in accordance with their internal legal procedures.

Article 39
Annexes and Protocols

Annexes and Protocols of this Agreement are an integral part of it.

Article 40
Amendments

Amendments to this Agreement, including Annexes and Protocol, may be proposed by either Contracting Party and shall enter into force on the date of receipt of the last notification, through diplomatic channels, confirming that all internal legal procedures required by either Contracting Party for their entry into force have been fulfilled.

Article 41
Validity and Termination

1. This Agreement is concluded for an indefinite period of time.
2. Each Contracting Party may denounce this Agreement through diplomatic channels by a written notification to the other Contracting Party. In such case the Agreement shall be denounced on the first day of the six month after the date when the other Contracting Party has received the written notification.
3. The Contracting Parties agreed that in case of accession of one of the Contracting Parties to the European Union, the Agreement will be terminated without successive compensation for the other Contracting Party, on the day before the date of accession to the EU, and in accordance with the procedure laid down in paragraph 2 of this Article.

Article 42
Entry into Force

This Agreement shall enter into force on the first day of the month following the date when the Contracting Parties have notified each other through diplomatic channels that their respective internal requirements for the entry into force of this Agreement have been fulfilled.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorised thereto, have signed the present Agreement.

Done in _____, on _____ 2004 in two original copies, each in Moldavian, Macedonian and English language each being equally authentic. In case of different interpretation of the provisions of this Agreement, the English text shall prevail.

**FOR THE GOVERNMENT OF THE
REPUBLIC OF MOLDOVA**

**FOR THE GOVERNMENT OF THE
REPUBLIC OF MACEDONIA**

ANNEX I
(Referred to in Article 2 and 11 of the Agreement)

HS code	Brief product description
2905 43	Mannitol
2905 44	D- glucitol (sorbitol)
3301	Essential oils, resinoids
3501 to 3505	Casein, caseinates, casein glues, abumins, albumintes, gelatin , glues of fish, other glues of animal origin, peptones and their derivatives, hide powder, dextrans and other modified starches, glues based on starches or on dextrans
3809 10	Finishing agents, Dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations
3824 60	Sorbitol other than that of subheading 2905 44
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals, sheeps or lamps; other raw hides and skins
4301	Raw furskins
5001 to 5003	Silk-worm coccons suitable for reeling, raw silk and silk waste
5101 to 5103	Wool, fine or coarse animal hair, waste of wool or coarse animal hairs
5201 to 5203	Cotton and cotton waste
5301	Flax, raw or processed but not spun; flax and waste (incl. Yarn waste and gartnetted stock)
5302	True hemp (Cannabis sativa), raw or processed but not spun; tow and waste of true hemp (incl. Yarn waste and garantted stock)

ANNEX II
Referred to in Paragraph 1 of Article 28

PROTECTION OF INTELLECTUAL PROPERTY

The multilateral Agreements mentioned in Paragraph 1 of Article 28 are the following:

1. Paris Convention of 20 March 1883 for the Protection of Intellectual Property (Stockholm Act, 1967 as amended in 1979);
2. Bern Convention of 9 September 1886 for the Protection on Literary and Artistic Works (Paris act, 1971);
3. International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations (Rome conventions);
4. Madrid Agreement concerning the International Registration of Marks (Stockholm Act 1967 as amended in 1979);
5. Budapest Treaty of the International Recognition of the Deposit of Micro-organisms for the purposes of patent procedure (1977 as amended in 1980);
6. Patent co-operation Treaty (Washington, 1970 amended in 1979 and modified in 1984);
7. Convention establishing the World Intellectual Property Organization (Stockholm Act, 1967 as amended in 1979);
8. Convention for protection of Producers of Phonograms against Un-authorized copying of their Phonograms (Geneva 1971);
9. Hague Agreement Concerning International Deposit of Industrial Designs (Hague 1925, as amended 1960 and Stockholm 1967).
10. Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks.
11. Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks (Madrid Protocol 1989)
12. Strasburg Agreement Concerning the International Patent Classification (1971, as amended 1979).
13. WTO Agreement on Trade Related Aspects of Intellectual Property Rights, signed at Marrakech, on 5 April 1994 (TRIPS Agreement).

PROTOCOL I
Referred to in Paragraph 1 of Article 4

1. Custom duties on import, applicable in the Republic of Macedonia for the industrial products originating in Republic of Moldova shall be abolished on the day of entry into force of this Agreement, except for the products listed below, whose custom duties will be reduced in accordance with the following time-table:

- The first year 90% of the basic custom duty
- The second year 80% of the basic custom duty
- The third year 60% of the basic custom duty
- The fourth year 50% of the basic custom duty
- The fifth year 40% of the basic custom duty
- The sixth year to zero

2515 12 20	3917 22 10	3923 21 00	4202 19 90
2515 12 50	3917 22 99	3923 40 10	4202 21 00
2515 12 90	3917 23 10	3923 40 90	4202 22 10
2515 20 00	3917 23 99	3923 50 90	4202 22 90
2520 10 00	3917 29 99	3923 90 10	4202 29 00
2520 20 10	3917 31 90	3923 90 90	4202 31 00
2520 20 90	3917 32 10	3924 10 00	4202 32 10
2710 11	3917 32 31	3924 90 11	4202 32 90
2710 19	3917 32 35	3924 90 19	4202 39 00
3208 20 10	3917 32 39	3925 20 00	4202 91 10
3208 20 90	3917 32 51	3925 30 00	4202 91 80
3209 10 00	3917 32 91	3925 90 10	4202 92 11
3209 90 00	3917 32 99	3925 90 20	4202 92 15
3210 00 10	3917 33 90	3926 10 00	4202 92 19
3210 00 90	3917 39 12	3926 20 00	4202 92 91
3401 11 00	3917 39 15	3926 30 00	4202 92 98
3401 19 00	3917 39 19	3926 40 00	4202 99 00
3401 20 10	3917 39 99	3926 90 99	4203 10 00
3401 20 90	3917 40 90	4016 91 00	4203 21 00
3401 30 00	3921 11 00	4202 11 10	4203 29 10
3402 20 20	3921 12 00	4202 11 90	4203 29 91
3402 20 90	3921 13 10	4202 12 11	4203 29 99
3402 90 10	3921 13 90	4202 12 19	4203 30 00
3402 90 90	3921 90 11	4202 12 50	4203 40 00
3506 10 00	3921 90 19	4202 12 91	4205 00 00
3917 21 10	3921 90 30	4202 12 99	4409 20 91
3917 21 99	3923 10 00	4202 19 10	4409 20 98

4418 10 50
4418 10 90
4418 20 50
4418 20 80
4802 10 00
4802 55 00
4802 56 10
4802 56 90
4802 57 00
4802 58 10
4802 58 90
4818 40 91
4818 40 99
4819 10 00
4819 20 10
4819 20 90
4819 30 00
4819 40 00
4819 50 00
4819 60 00
4820 10 10
4820 20 00
4820 40 90
4820 90 00
4821 10 10
4821 10 90
4821 90 10
4821 90 90
5112 11 10
5112 11 90
5112 19 11
5112 19 19
5112 19 91
5112 19 99
5112 20 00
5112 30 10
5112 30 30
5112 30 90
5112 90 10
5112 90 91

5112 90 93
5112 90 99
5204 20 00
5211 42 00
5601 21 10
5601 21 90
5601 22 10
5601 22 91
5601 22 99
5601 29 00
5601 30 00
5603 11 10
5603 11 90
5603 12 10
5603 12 90
5603 13 10
5603 13 90
5603 14 10
5603 14 90
5603 91 10
5603 91 90
5603 92 10
5603 92 90
5603 93 10
5603 93 90
5603 94 10
5603 94 90
5801 10 00
5801 21 00
5801 23 00
5801 24 00
5801 25 00
5801 26 00
5801 31 00
5801 32 00
5801 33 00
5801 34 00
5801 35 00
5801 36 00
5801 90 10

5801 90 90
5802 11 00
5802 19 00
5802 20 00
5802 30 00
5803 10 00
5803 90 10
5803 90 30
5803 90 50
5803 90 90
6001 10 00
6001 21 00
6001 22 00
6001 29 10
6001 29 90
6001 91 10
6001 91 30
6001 91 50
6001 91 90
6001 92 10
6001 92 30
6001 92 50
6001 92 90
6001 99 10
6001 99 90
6101 10 10
6101 10 90
6101 20 10
6101 20 90
6101 30 10
6101 30 90
6101 90 10
6101 90 90
6102 10 10
6102 10 90
6102 20 10
6102 20 90
6102 30 10
6102 30 90
6102 90 10

6102 90 90
6103 11 00
6103 12 00
6103 19 00
6103 21 00
6103 22 00
6103 23 00
6103 29 00
6103 31 00
6103 32 00
6103 33 00
6103 39 00
6103 41 10
6103 41 90
6103 42 10
6103 42 90
6103 43 10
6103 43 90
6103 49 10
6103 49 91
6103 49 99
6110 11 10
6110 11 30
6110 11 90
6110 12 10
6110 12 90
6110 19 10
6110 19 90
6110 20 10
6110 20 91
6110 20 99
6110 30 10
6110 30 91
6110 30 99
6110 90 10
6110 90 90
6201 11 00
6201 12 10
6201 12 90
6201 13 10

6201 13 90
6201 19 00
6201 91 00
6201 92 00
6201 93 00
6201 99 00
6202 11 00
6202 19 00
6202 91 00
6202 92 00
6202 93 00
6202 99 00
6301 10 00
6301 20 10
6301 20 91
6301 20 99
6301 30 10
6301 30 90
6301 40 10
6301 40 90
6301 90 10
6301 90 90
6302 31 90
6402 12 10
6402 12 90
6402 19 00
6402 20 00
6402 30 00
6402 91 00
6402 99 10
6402 99 31
6402 99 39
6402 99 50
6402 99 91
6402 99 93
6402 99 96
6402 99 98
6403 12 00

6403 19 00
6403 20 00
6403 30 00
6403 40 00
6403 51 11
6403 51 15
6403 51 19
6403 51 91
6403 51 95
6403 51 99
6403 59 11
6403 59 31
6403 59 35
6403 59 39
6403 59 50
6403 59 91
6403 59 95
6403 59 99
6403 91 11
6403 91 13
6403 91 16
6403 91 18
6403 91 91
6403 91 93
6403 91 96
6403 91 98
6403 99 11
6403 99 31
6403 99 33
6403 99 36
6403 99 38
6403 99 50
6403 99 91
6403 99 93
6403 99 96
6403 99 98

6404 11 00
6404 19 10
6404 19 90
6404 20 10
6404 20 90
6405 10 10
6405 10 90
6405 20 10
6405 20 91
6405 20 99
6405 90 10
6405 90 90
6601 10 00
6601 99 11
6601 99 19
6601 99 90
6802 10 00
6802 21 00
6802 22 00
6802 23 00
6802 29 00
6807 10 10
6807 10 90
6807 90 00
6809 11 00
6809 19 00
6809 90 00
6811 10 00
6811 20 11
6811 20 80
6811 30 00
6811 90 00
6908 10 10
6908 10 90
6908 90 11
6908 90 21

6908 90 29
6908 90 31
6908 90 51
6908 90 91
6908 90 93
6908 90 99
6910 10 00
6910 90 00
6911 10 00
6911 90 00
6912 00 10
6912 00 30
6912 00 50
6912 00 90
7007 11 10
7007 11 90
7007 19 10
7007 19 20
7007 19 80
7007 21 91
7007 21 99
7007 29 00
7009 10 00
7019 11 00
7019 12 00
7019 19 10
7019 19 90
7019 40 00
7317 00 10
7317 00 20
7317 00 40
7317 00 61
7317 00 69
7317 00 90
7321 11 10
7321 11 90

7321 12 00
7321 13 00
7321 83 00
7321 90 00
7322 11 00
7322 19 00
7322 90 90
7323 93 10
7323 93 90
7604 10 10
7604 10 90
7604 21 00
7604 29 10
7604 29 90
7610 10 00
7610 90 10
7610 90 90
8304 00 00
8309 10 00
8310 00 00
8403 10 10
8403 10 90
8403 90 10
8403 90 90
8404 10 00
8404 20 00
8404 90 00
8407 21 10
8407 21 91
8407 21 99
8407 29 20
8407 29 80
8408 10 11
8408 10 19
8408 10 22
8408 10 24
8408 10 26
8408 10 28
8408 10 31

8408 10 39
8408 10 41
8408 10 49
8408 10 51
8408 10 59
8408 10 61
8408 10 69
8408 10 71
8408 10 79
8408 10 81
8408 10 89
8408 10 91
8408 10 99
8413 19 90
8413 20 90
8413 30 91
8413 30 99
8413 40 00
8413 50 30
8413 50 50
8413 50 71
8413 50 79
8413 50 90
8413 60 30
8413 60 41
8413 60 49
8413 60 51
8413 60 59
8413 60 60
8413 60 90
8413 81 90
8413 82 00
8413 91 90
8413 92 00
8414 10 20
8414 10 30
8414 10 50
8414 10 80
8414 20 91
8414 20 99

8414 51 90
8414 59 30
8414 59 50
8414 59 90
8415 10 10
8415 10 90
8415 20 00
8415 81 90
8415 82 80
8415 83 90
8418 10 91
8418 10 99
8418 21 10
8418 21 51
8418 21 59
8418 21 91
8418 21 99
8418 22 00
8418 29 00
8418 30 91
8418 30 99
8418 40 91
8418 40 99
8418 50 11
8418 50 19
8418 50 91
8418 50 99
8418 91 00
8418 99 10
8418 99 90
8483 40 82
8483 40 83
8483 40 84
8483 40 85
8483 40 92
8483 40 94
8483 40 96
8483 40 98
8483 50 91
8483 50 99

8483 60 91
8483 60 99
8501 10 10
8501 10 91
8501 10 93
8501 10 99
8504 10 91
8504 10 99
8504 21 00
8504 22 10
8504 22 90
8504 23 00
8504 31 90
8504 32 90
8504 33 90
8504 34 00
8504 40 50
8504 40 93
8504 40 94
8504 40 96
8504 40 97
8504 40 99
8504 50 80
8504 90 11
8504 90 18
8504 90 99
8507 10 31
8507 10 39
8507 10 81
8507 10 89
8507 20 81
8507 20 89
8516 10 11
8516 10 19
8516 10 91
8516 10 99
8516 21 00
8516 29 10
8516 29 50
8516 29 91

8516 29 99
8516 60 59
8516 60 70
8516 60 80
8516 60 90
8516 80 91
8516 80 99
8516 90 00
8534 00 11
8534 00 19
8534 00 90
8535 10 00
8535 21 00
8535 30 10
8535 90 00
8536 10 10
8536 10 50
8536 10 90
8536 20 10
8536 20 90
8536 30 10
8536 30 30
8536 30 90
8536 41 10
8536 41 90
8536 49 00
8536 50 03
8536 50 05
8536 50 07
8536 50 11
8536 50 15
8536 50 19
8536 50 80
8536 61 10
8536 61 90
8536 69 10
8536 69 30
8536 69 90
8536 90 01
8536 90 10

8536 90 20
8536 90 85
8537 10 10
8537 10 91
8537 10 99
8537 20 91
8537 20 99
8544 20 00
8544 30 90
8544 41 10
8544 41 90
8544 49 20
8544 49 80
8544 51 10
8544 51 90
854 4 59 10
8544 59 20
8544 59 80
8544 60 10
8544 60 90
8607 21 10
8607 21 90
8607 29 10
8607 29 90
8702 10 11
8702 10 19
8702 10 91
8702 10 99
8702 90 11
8702 90 19
8702 90 31
8702 90 39
8702 90 90
8704 21 39
8704 21 99
8704 22 99
8704 23 99
8704 31 39
8704 31 99
8704 32 99

8708 10 90
8708 21 90
8708 29 90
8708 50 90
8708 60 91
8708 60 99
8708 91 90
8708 92 90
8708 93 90
8708 94 90
8711 10 00
8711 20 10
8711 20 91
8711 20 93
8711 20 98
8711 30 10
8711 30 90
8711 40 00
8711 50 00
8711 90 00
8712 00 10
8712 00 30
8712 00 80
8716 10 10
8716 10 91
8716 10 94
8716 10 96
8716 10 99
9028 20 00
9028 30 11
9028 30 19
9028 30 90
9401 20 00
9401 30 10
9401 30 90
9401 61 00
9401 69 00
9401 71 00
9401 79 00
9401 80 00

9401 90 30
9401 90 80
9403 10 10
9403 10 99
9403 20 91
9403 20 99
9403 30 11
9403 30 19
9403 30 91
9403 30 99
9403 40 10
9403 40 90
9403 50 00
9403 60 10
9403 60 30
9403 60 90
9403 70 90
9403 80 00
9403 90 10
9403 90 30
9403 90 90
9405 10 29
9405 10 91
9405 10 99
9405 20 11
9405 20 19
9406 00 10
9406 00 31
9406 00 39
9406 00 90

2. Custom duties on import, applicable in the Republic of Moldova for the industrial products originating in Republic of Macedonia shall be abolished on the day of entry into force of this Agreement, except for the products listed bellow, whose custom duties will be reduced in accordance with the following time-table:

- The first year 90% of the basic custom duty
- The second year 80% of the basic custom duty
- The third year 60% of the basic custom duty
- The fourth year 50% of the basic custom duty
- The fifth year 40% of the basic custom duty
- The sixth year to zero

252010	481099	620111	620630
252020	481840	620112	620640
252100	490199	620113	620690
271290	540773	620191	620891
300590	551219	620192	621010
330129	570241	620193	621132
330190	570249	620291	621133
330210	581099	620293	621142
330590	600293	620311	621143
330720	610130	620312	630399
380810	610342	620331	630790
380830	610343	620332	640399
392310	610433	620333	640419
392330	610443	620342	640510
392340	610462	620343	640520
392350	610463	620413	640610
392390	610510	620429	640699
392690	610520	620431	650590
410110	610610	620432	680422
410121	610711	620433	680919
410210	610811	620439	681019
410422	610831	620443	700420
410431	610891	620451	701091
410439	610910	620452	701092
420212	610990	620453	701093
420219	611020	620459	701400
420239	611030	620461	720431
440920	611120	620462	721310
441520	611130	620463	730890
470710	611241	620469	730900
470790	611420	620520	731029

731100
731816
732690
740400
760120
760200
761010
831110
841112
841191
841370
841960
842230
842240
843230
843351
843390
843860
845012
845019
847150
847160
847330
848071
850710
851690
851790
852520
852691
852910
852990
853120
853690
853810
854389
854411
854459
854810
860400
860610
860620
860691
860692
860699

870120
870130
870323
870324
870422
870840
870899
871639
880212
880230
880240
880330
901420
901580
901890
903090
903180
903190
940430
940560
940600
960310

PROTOCOL II
Refereed to in Article 14

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN
THE REPUBLIC OF MACEDONIA ON ONE SIDE
AND
REPUBLIC OF MOLDOVA ON THE OTHER SIDE

Article 1

The Protocol shall apply to products that are specified in Chapter II of this Agreement.

Article 2

Custom duties on imports applicable in the Republic of Macedonia to products originating in Republic of Moldova listed in this Article shall be abolished within the limits of specified quotas from the date of entry into force of this Agreement:

(a) concessions based on reciprocity with 0% customs duty

Tariff code	Annual quota - tons
1601	50
1602	50
1704	50
1806	50
1905	50
2009	50

(b) unilateral concessions with 0% customs duty

Tariff code	Annual quota - tons
0202	100
0405	100
0713	100
0802	100
1001	1.000
1003	1.000
1209	100
1507	100
1703	300
2001	100
2005 10	100
2005 20	
2007	100
2008	100
2402	50

Article 3

Custom duties on imports applicable in the Republic of Moldova to products originating in the Republic of Macedonia listed in this Article shall be abolished within the limits of specified quotas from the date of entry into force of this Agreement:

(a) concessions based on reciprocity with 0% customs duty

Tariff code	Annual Quota -tons
1601	50
1602	50
1704	50
1806	50
1905	50
2009	50

(b) unilateral concessions with 0% customs duty

Tariff code	Annual Quota -tons
0704 90	200
0707 00	100
0709 60	100
0904	10
1006	200
2001 90 20	100
2001 90 50	100
2001 90 70	100
2005 90 80 10	100
2005 90 80 90	50
2101	10
2103	150
2104	150
2201	300
2202	200
2203	3.000 hl
2402	100

Article 4

1. Basic duties agreed according to this Protocol are the Most Favoured Nation (MFN) duty rates applied at the date of entering into force of this Agreement. For products not included in this Protocol, the MFN duty rate at the moment of actual importation shall be applied. Customs duties referred to in this Protocol include ad valorem and specific custom duties and product's specific levies.

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

Article 5

1. The Joint Committee referred to in Article 34 of this Agreement, shall determine the products and quotas annually, at latest one month before the new calendar year begins, and they shall be allocated at most twice a year taking into consideration the seasonal character of the products.
2. Upon deterring the annual quotas of this Protocol the quotas may be higher or lower than the previous year. The concession lists may be expanded by mutual agreement.
3. Administration of the quotas will be on „first come–first served basis”.
4. For the purpose of ensuring the proper functioning of the provisions of the Protocol A to this Agreement and the possibilities of granting each other further concessions, the Contracting Parties shall hold consultations regularly on a mutually advantageous basis within the framework of the Joint Committee.

PROTOCOL A

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

TABLE OF CONTENTS

TITLE I	GENERAL PROVISIONS
Article 1	Definitions
TITLE II	DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"
Article 2	General requirements
Article 3	Bilateral cumulation of origin
Article 4	(Diagonal cumulation of origin - reserved for future use)
Article 5	Wholly obtained products
Article 6	Sufficiently worked or processed products
Article 7	Insufficient working or processing operations
Article 8	Unit of qualification
Article 9	Accessories, spare parts and tools
Article 10	Sets
Article 11	Neutral elements
TITLE III	TERRITORIAL REQUIREMENTS
Article 12	Principle of territoriality
Article 13	Direct transport
Article 14	Exhibitions
TITLE IV	DRAWBACK OR EXEMPTION
Article 15	Prohibition of drawback of, or exemption from, customs duties
TITLE V	PROOF OF ORIGIN
Article 16	General requirements
Article 17	Procedure for the issue of a movement certificate EUR.1
Article 18	Movement certificates EUR.1 issued retrospectively
Article 19	Issue of a duplicate movement certificate EUR.1
Article 20	Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously
Article 20a	Accounting segregation
Article 21	Conditions for making out an invoice declaration
Article 22	Approved exporter

Article 23	Validity of proof of origin
Article 24	Submission of proof of origin
Article 25	Importation by instalments
Article 26	Exemptions from proof of origin
Article 27	Supporting documents
Article 28	Preservation of proof of origin and supporting documents
Article 29	Discrepancies and formal errors
Article 30	Amounts expressed in euro

TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31	Mutual assistance
Article 32	Verification of proofs of origin
Article 33	Dispute settlement
Article 34	Penalties
Article 35	Free Zones

TITLE VII FINAL PROVISIONS

Article 36	Sub-Committee on customs and origin matters
Article 37	Annexes
Article 38	Goods in transit and storage

LIST OF ANNEXES:

ANNEX I:	Introductory notes to the list in Annex II
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
ANNEX IIIa:	Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1 (issued by the customs authorities of the Republic of Macedonia)
ANNEX IIIb:	Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1 (issued by the authorized authorities of the Republic of Moldova)
ANNEX IV:	Text of invoice declaration
ANNEX V:	Continuation of the implementation of the harmonized preferential rules of origin

JOINT DECLARATION

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 Contracting 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 Contracting 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 materials incorporated which originate in the other Contracting Party or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in a Contracting Party.
- (j) “chapters” and “headings” means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as “the Harmonized System” or “HS”;
- (k) “classified” refers to the classification of a product or material under a particular heading;
- (l) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice.
- (m) “territories” includes territorial waters.
- (n) “EUR” means “euro”, the single currency of the European Monetary Union.

TITLE II
DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

Article 2
General requirements

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

- (a) products wholly obtained in a Contracting Party within the meaning of Article 5;
- (b) products obtained in a Contracting Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Contracting Party within the meaning of Article 6.

Article 3
Bilateral cumulation of origin

Materials originating in an importing Contracting Party shall be considered as materials originating in the exporting Contracting 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 7 (1) of this Protocol.

Article 4
(Diagonal cumulation of origin - reserved for future use)

Article 5
Wholly obtained products

1. The following shall be considered as wholly obtained in a Contracting 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 the Contracting Parties by their 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 their territorial waters provided that they have sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).
2. The terms “their vessels” and “their factory ships” in subparagraphs 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in a Contracting Party;
 - (b) which sail under the flag of a Contracting Party;
 - (c) which are owned to an extent of at least 50% by nationals of the Contracting Parties, or by a company with its head office in one of these States, 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 the Contracting Parties and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
 - (d) of which the master and officers are nationals of the Parties; and
 - (e) of which at least 75 per cent of the crew are nationals of the Contracting Parties.

Article 6

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, 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% 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 Harmonized System.
3. Paragraphs 1 and 2 shall apply except as provided in Article 7.

Article 7
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 6 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds,
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) a combination of two or more operations specified in subparagraphs (a) to (n);
 - (p) slaughter of animals.
2. All operations carried out in a Contracting 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 8
Unit of qualification

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

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

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 10

Sets

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

Article 11

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 12

Principle of territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must continue to be fulfilled at all times in the Republic of Moldova or Republic of Macedonia.
2. Except as provided for in Article 3, where originating goods exported from the Republic of Moldova or Republic of Macedonia to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those that were 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.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Republic of Moldova or Republic of Macedonia on materials exported from the Republic of Moldova or Republic of Macedonia and subsequently reimported there, provided:
 - (a) the said materials are wholly obtained in the Republic of Moldova or Republic of Macedonia or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported; and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - i) the reimported goods have been obtained by working or processing the exported materials; and
 - ii) the total added value acquired outside the Republic of Moldova or Republic of Macedonia by applying the provisions of this Article does not exceed 10% of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Republic of Moldova or Republic of Macedonia. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Contracting Party concerned, taken together with the total added value acquired outside the Republic of Moldova or Republic of Macedonia by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, “total added value” shall be taken to mean all costs arising outside the Republic of Moldova or Republic of Macedonia, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II and which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the Republic of Moldova or Republic of Macedonia shall be done under the outward processing arrangements, or similar arrangements.

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 Contracting 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 Contracting 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 outside the Contracting Parties and sold after the exhibition for importation into a Contracting 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 Contracting 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 Contracting 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 country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV 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 the Republic of Moldova or Republic of Macedonia, for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Republic of Moldova or Republic of Macedonia 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 the Republic of Moldova or Republic of Macedonia 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 paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of

Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only 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 Republic of Moldova and Republic of Macedonia may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:
 - (a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in the Contracting Party concerned;
 - (b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in the Contracting Party concerned.
7. The provisions of this Article shall apply from 1 January 2003. The provisions of paragraph 6 shall apply until 31 December 2005 and may be reviewed by common accord.

TITLE V PROOF OF ORIGIN

Article 16 General requirements

1. Products originating in a Contracting Party shall, on importation into the other Contracting Party benefit from this Agreement upon submission of either:
 - (a) a movement certificate EUR.1, a specimen of which appears in Annex IIIa and Annex IIIb; 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 Republic of Macedonia and by the Chamber of Commerce and Industry of the Republic of Moldova, verified by the customs authorities (hereinafter Authorized Authorities), on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.
2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex IIIa and Annex IIIb. These forms shall be completed in one of the official languages of the Contracting Parties, or in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the Authorized Authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the Authorized Authorities of a Contracting Party if the products concerned can be considered as products originating in one of the Contracting Parties and fulfil the other requirements of this Protocol.
5. The Authorized Authorities issuing the movement certificate EUR.1 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. They 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 Authorized Authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18
Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be

issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

EN	“ISSUED RETROSPECTIVELY”,
MD	“EMIS RETROACTIV”,
MK	“DOPOLNITELNO IZDADENO”.
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:

EN	“DUPLICATE”,
MD	“DUPLICAT”,
MK	“DUPLIKAT”.
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 Contracting 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 a Contracting Party. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 20 a
Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.
2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorization and may withdraw it at any time whenever the beneficiary makes improper use of the authorization in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

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 euro 6.000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Contracting Parties 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 country, 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 handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter hereinafter referred to as “approved 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 authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1,

no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

Article 23
Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 24
Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of 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 country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonized 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 a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN23, the former 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 EUR 500 in the case of small packages or EUR 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 one of the Contracting Parties 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 book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in one of the Contracting Parties where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in one of the Contracting Parties, issued or made out in that Contracting 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 Contracting Party in accordance with rules of origin being in substance identical to the rules in 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 country 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 country 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 euro**

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Contracting Parties equivalent to the amounts expressed in euro shall be fixed annually by each of the Contracting Parties concerned.
2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Contracting Parties shall be notified of the relevant amounts.
4. A Contracting Party may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A Contracting Party may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of any of the Contracting Parties. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI **ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

Article 31 **Mutual assistance**

1. The customs authorities of the Contracting 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 Contracting 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 country 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 country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the 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 country. 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 country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

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 country shall be under the legislation of the said country.

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 Contracting 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 Contracting 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 in accordance with Article 35(5) of this Agreement 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**

Annexes I, II, III, IV, and V to this Protocol shall form an integral part thereof.

Article 38
Goods in transit and storage

Goods which conform to the provisions of Title II and which on the date of entry into force of the Agreement are either being transported or are being held in a Contracting Party in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from that date, to the customs authorities of the importing country of proof of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

ANNEX I TO PROTOCOL A

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of the 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 Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 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 6 of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Contracting Party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in a Contracting Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224

in the list. The forging can then count as originating in the value calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the Contracting Party concerned. 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 uses the expression “Manufacture from materials of any heading”, than materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

Example:

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

- 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 1904 which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular 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 higher 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 0503, silk of headings 5002 and 5003, as well as the wool fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203 and other vegetable fibres of headings 5301 to 5305.
- 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 headings 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 and 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 be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,

- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn of heading 5205 made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres 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 5112 made, from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp), or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric 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 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 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 aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 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 Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the “specific processes” are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (g) alkylation;
 - (i) isomerization.
- 7.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (h) alkylation;
 - (i) isomerization;
 - (j) in respect of heavy oils falling within heading ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (k) in respect of products falling within heading 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils falling within heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading ex 2710 (e.g.

hydrofinishing or decolorization), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300⁰C by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
 - (o) in respect of crude products of heading ex 2712 (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 per cent of oil) only, de-oiling by fractional crystallization.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.

ANNEX II to Protocol A

**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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 1	Live animals	All the animals of Chapter 1 used shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 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 are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 5 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 are wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 8	Edible fruits and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, mate and spices; except for:	Manufacture in which all the materials of Chapter 9 used are 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 flavored	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 are 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 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50% of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified,		

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15 1501 1502 1504 ex 1505	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for: 1501 Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 - Fats from bones or waste - Other 1502 Fats of bovine animals sheep or goats, other than those of heading 1503: - Fats from bones or waste - Other 1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other ex 1505 Refined lanolin	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of headings 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207 Manufacture from materials of any heading, except those of headings 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained Manufacture from crude wool	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
<p>1506</p> <p>1507 to 1515</p> <p>1516</p> <p>1517</p>	<p>Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other <p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> - 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 - Solid fractions, except for that of jojoba oil - Other <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, iner-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</p>	<p>grease of heading 1505</p> <p>Manufacture from materials of any heading, including other materials of heading 1506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or 	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		- in which all the materials of Chapter 3 used are wholly obtained	
<p>ex Chapter 17</p> <p>ex 1701</p> <p>1702</p> <p>ex 1703</p> <p>1704</p>	<p>Sugars and sugar confectionery; except for:</p> <p>Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured</p> <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> <p>- Chemically pure maltose and fructose</p> <p>- Other sugars in solid form, flavoured or coloured</p> <p>- Other</p> <p>Molasses resulting from the extraction or refining of sugar, flavoured or coloured</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture from materials of any heading including other materials of heading 1702</p> <p>Manufacture in which the value of all the 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 are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		- in which the value of all the 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, groats, 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 headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
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 are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are 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 1108	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
1904	Prepared foods obtained by the swelling or roasting of cereal or cereal products (for example, corn flakes); cereals, (other than maize (corn)) in grain form, or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the 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 are 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 from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallized)	Manufacture in which the value of all the 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, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the 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 all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
2009	<p>- Peanut butter, mixtures based on cereals; palm hearts; maize (corn)</p> <p>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p> <p>Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>-in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
<p>ex Chapter 21</p> <p>ex 2101</p> <p>2103</p> <p>ex 2104</p>	<p>Miscellaneous edible preparations; except for:</p> <p>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</p> <p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard</p> <p>- Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>- Mustard flour and meal and prepared mustard</p> <p>Soups and broths and preparations therefor</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which all the chicory used is wholly obtained</p> <p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>-Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
2106	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of the 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: 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 2009 2207 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength 2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the products, and -in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating Manufacture: -from materials of any heading, except headings 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume Manufacture: - from materials of any heading, except headings 2207 or 2208, and -in which all the grapes or materials derived from grapes used are wholly obtained or, if	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		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 from materials of any heading, except 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 are 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 are 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 are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes, except for:	Manufacture in which all the materials of Chapter 24 used are 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 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials; lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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 from materials of any heading, except 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 from materials of any heading, except that of the product	
ex Chapter 27 ex 2707 ex 2709	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: 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 Crude oils obtained from bituminous	Manufacture from materials of any heading, except that of the product 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 of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product Destructive distillation of	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
2710	minerals Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	bituminous materials Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
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 of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However,	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	<p>materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es)⁽¹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p>	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	<p>Operations of refining and/or one or more specific process(es)⁽¹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p>	
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	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

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	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 of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex 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 of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-	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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
<p>2915</p> <p>ex 2932</p> <p>2933</p> <p>2934</p> <p>ex 2939</p>	<p>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>Heterocyclic compounds with nitrogen heteroatom(s) only:</p> <p>Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds</p> <p>Concentrates of poppy straw containing not less than 50% by weight of alkaloids</p>	<p>works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product</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>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <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>ex Chapter 30</p> <p>3002</p>	<p>Pharmaceutical products; except for:</p> <p>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,</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	<p>toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <p>- 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</p> <p>- Other:</p> <p>-- Human blood</p> <p>-- Animal blood prepared for therapeutic or prophylactic uses</p> <p>-- Blood fractions other than antisera, haemoglobin and serum globulin</p> <p>-- Haemoglobin, blood globulin and serum globulin</p> <p>-- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- potassium sulphate - magnesium potassium sulphate	the product	
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	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 ⁽³⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽⁴⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 3507	modified starches: - Starch ethers and esters - Other Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, including other materials of heading 3505 Manufacture from materials of any heading, except those of heading 1108 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 Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	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 3701	Photographic or cinematographic goods; except for: 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: - Instant print film for colour photography, in packs - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30% of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings	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 Manufacture in which the value of all the materials used does not exceed 40% of

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	3701 and 3702 may be used, provided that their total value does not exceed 20% of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702	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
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	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 - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials of heading 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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	
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:		
	<ul style="list-style-type: none"> - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other 	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound 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-	Manufacture in which the value of all the materials used does	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	extinguishing grenades	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	
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, prepared diagnostic or laboratory reagents, whether on not on a backing, other than those of heading 3002 or 3006; certified reference materials	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 - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading including other materials of heading 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: - The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products --Naphthenic acids, their water insoluble salts and their esters -- Sorbitol other than that of heading	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	<p>2905</p> <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>	
<p>3901 to 3915</p>	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading ex 3907 and 3912 for which the rules are set out below:</p> <p>- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>- Other</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product⁽⁵⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product⁽⁵⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 3907	<p>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>- Polyester</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product⁽⁵⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used 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 ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <p>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</p> <p>- Other:</p> <p>-- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>-- Other</p>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</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>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product⁽⁵⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product⁽⁵⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of</p>	Manufacture in which the value of all the materials used does not exceed 25% of

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 3920	- Ionomer sheet or film	the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product	the ex-works price of the product
ex 3921	- Sheets of regenerated cellulose, polyamides or polyethylene Foil of plastic, metallised	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽⁶⁾ 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 25% of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
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	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other	Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture from materials of any heading, except 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 4106	Tanned or crust hides and skins, without wool or hair on, weather or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallized leather	Manufacture from materials of headings 4104 to 4107, provided that its total 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 from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
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 fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	rough, whether or not stripped of its bark or merely roughed down Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings	Sanding or end-jointing 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 - Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45 4503	Cork and articles of cork; except for: Articles of natural cork	Manufacture from materials of any heading, except that of the product Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except 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 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: - from materials of any heading, except that of the product, and - in which 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed	Manufacture from materials of	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
4910	<p>cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</p> <p>Calendars of any kind, printed, including calendar blocks:</p> <p>- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard</p> <p>- Other</p>	<p>any heading, except those of headings 4909 and 4911</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>	
<p>ex Chapter 50</p> <p>ex 5003</p> <p>5004 to ex 5006</p> <p>5007</p>	<p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> <p>Woven fabrics of silk or of silk waste:</p> <p>- Incorporating rubber thread</p> <p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from⁽⁷⁾:</p> <p>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>- other natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p> <p>Manufacture from single yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <p>- coir yarn,</p> <p>- natural fibres,</p> <p>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		<p>- chemical materials or textile pulp, or</p> <p>- paper</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the total value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
<p>ex Chapter 51</p> <p>5106 to 5110</p> <p>5111 to 5113</p>	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <p>- Incorporating rubber thread</p> <p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from⁽⁷⁾:</p> <p>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>- natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p> <p>Manufacture from single yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <p>- coir yarn,</p> <p>- natural fibres,</p> <p>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the total value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
<p>ex Chapter 52</p> <p>5204 to 5207</p> <p>5208 to 5212</p>	<p>Cotton; except for:</p> <p>Yarn and thread of cotton</p> <p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the total value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
<p>ex Chapter 53</p> <p>5306 to 5308</p> <p>5309 to 5311</p>	<p>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:</p> <p>Yarn of other vegetable textile fibres; paper yarn</p> <p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - jute 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</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		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	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁷⁾ : - 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 ⁽⁷⁾ Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the total value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
<p>ex Chapter 56</p> <p>5602</p> <p>5604</p>	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>- Needleloom felt</p> <p>- Other</p> <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>- Rubber thread and cord, textile covered</p> <p>- Other</p>	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials <p>Manufacture from⁽⁷⁾:</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 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided their total value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from⁽⁷⁾:</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<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 Manufacture from ⁽⁷⁾ : <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 	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from ⁽⁷⁾ : <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 	
Chapter 57	Carpets and other textile floor coverings: - Of needleloom felt	Manufacture from ⁽⁷⁾ : <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp However: <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	<p>- Of other felt</p> <p>- Other</p>	<p>be used, provided that their total value does not exceed 40% of the ex-works price of the product</p> <p>Jute fabric may be used as backing</p> <p>Manufacture from⁽⁷⁾:</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 from⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning <p>Jute fabric may be used as backing</p>	
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 yarn⁽⁷⁾</p> <p>Manufacture from⁽⁷⁾:</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>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing,</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(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	decatising, impregnating, mending and burling), provided that the total value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
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	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the total value of the unprinted fabric used does not exceed 47.5% of the ex-works	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
5907	<p>- Other</p> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like</p>	<p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the total value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:</p> <p>- Incandescent gas mantles, impregnated</p> <p>- Other</p>	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <p>- Polishing discs or rings other than of felt of heading 5911</p> <p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p>	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from⁽⁷⁾:</p> <p>- coir yarn,</p> <p>- the following materials:</p> <p>-- yarn of polytetrafluoroethylene⁽⁸⁾,</p> <p>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</p> <p>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	-- monofil of polytetrafluoroethylene ⁽⁸⁾ -- yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁸⁾ -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedimethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp Manufacture from ⁽⁷⁾ : - 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	Manufacture from ⁽⁷⁾ : - 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: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ^{(7),(9)}	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 ex 6210 and ex 6216 6213 and 6214	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered Fire-resistant equipment of fabric covered with foil of aluminised polyester Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered - Other	Manufacture from yarn ^{(7),(9)} Manufacture from yarn ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the total value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁹⁾ Manufacture from yarn ⁽⁹⁾ or Manufacture from uncoated fabric, provided that the total value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽⁹⁾ Manufacture from unbleached single yarn ^{(7),(9)} or Manufacture from unembroidered fabric, provided that the total value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁹⁾ Manufacture from unbleached single yarn ^{(7),(9)} or Making up followed by printing accompanied by at	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p> <p>- Fire resistant equipment of fabric covered with foil of aluminised polyester</p> <p>- Interlinings for collars and cuffs, cut out</p> <p>- Other</p>	<p>least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from yarn⁽⁹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the total value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product⁽⁹⁾</p> <p>Manufacture from yarn⁽⁹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the total value of the uncoated fabric used does not exceed 40% of the ex-works price of the product⁽⁹⁾</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from yarn⁽⁹⁾</p>	
ex Chapter 63 6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
6305	etc.; curtains etc.; other furnishing articles: - Of felt, of non-wovens - Other -- Embroidered -- Other Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁷⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{(9),(10)} or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the total value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product Manufacture from unbleached single yarn ^{(9),(10)} Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of non-wovens - Other	Manufacture from ^{(7),(9)} : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{(7),(9)}	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries,	Each item in the set must satisfy the rule which would apply to it if it were not	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64 6406	Footwear; gaiters and the like; except for: Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 Manufacture from materials of any heading, except that of the product	
ex Chapter 65 6503 6505	Headgear and parts thereof, except for: Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed 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 materials of any heading, except that of the product Manufacture from yarn or textile fibres ⁽⁹⁾ Manufacture from yarn or textile fibres ⁽⁹⁾	
ex Chapter 66 6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for: Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68 ex 6803	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: Articles of slate or of agglomerated slate	Manufacture from materials of any heading, except that of the product Manufacture from worked slate	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 6812 ex 6814	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from materials of any heading Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70 ex 7003, ex 7004, ex 7005 7006 7007 7008 7009 7010 7013	Glass and glassware; except for: Glass with a non-reflecting layer Glass of heading 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrate, coated with dielectric thin film, semi-conductor grade, in accordance with SEMII-standards ⁽¹¹⁾ - Other Safety glass, consisting of toughened (tempered) or laminated glass Multiple-walled insulating units of glass Glass mirrors, whether or not framed, including rear-view mirrors 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 Glassware of a kind used for table,	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7001 Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading. 7001 Manufacture from materials of heading 7001 Manufacture from materials of heading 7001 Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product Manufacture from materials of	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 7019	<p>kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)</p> <p>Articles (other than yarn) of glass fibres</p>	<p>any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool 	
<p>ex Chapter 71</p> <p>ex 7101</p> <p>ex 7102, ex 7103 and ex 7104</p> <p>7106, 7108 and 7110</p>	<p>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:</p> <p>Natural or cultured pearls, graded and temporarily strung for convenience of transport</p> <p>Worked precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Precious metals:</p> <ul style="list-style-type: none"> - Unwrought 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from unworked precious or semi-precious stones</p> <p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of headings 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of headings 7106, 7108 or 7110</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
<p>ex 7107, ex 7109 and ex 7111</p> <p>7116</p> <p>7117</p>	<p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p>	<p>with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</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> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
<p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p> <p>7223</p> <p>ex 7224, 7225 to 7228</p>	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> <p>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</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of headings 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p> <p>Manufacture from ingots or other primary forms of headings 7206, 7218 or 7224</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), 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 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of headings 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, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
7401	Copper mattes; cement copper (precipitated copper)	50% of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought: - Refined copper	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which 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 from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture:	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
7602 ex 7616	Aluminium waste or scrap Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium.</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except 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</p> <p>- in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78 7801	Lead and articles thereof; except for: Unwrought lead: - Refined lead - Other	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
7802	Lead waste and scrap	be used Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except 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 of the same heading as the product used does not exceed 50% of the ex-works price of the product Manufacture from materials of	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		any heading, except that of the product	
<p>ex Chapter 82</p> <p>8206</p> <p>8207</p> <p>8208</p> <p>ex 8211</p> <p>8214</p> <p>8215</p>	<p>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:</p> <p>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale</p> <p>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools</p> <p>Knives and cutting blades, for machines or for mechanical appliances</p> <p>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208</p> <p>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)</p> <p>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar kitchen or tableware</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product <p>Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used</p> <p>Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used</p> <p>Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used</p>	
<p>ex Chapter 83</p>	<p>Miscellaneous articles of base metal; except for:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8302	Other mountings, fitting and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 from materials of any heading, except that of the product ⁽¹²⁾	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	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 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	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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	Manufacture:	Manufacture in which

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8419	refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 Machines for wood, paper pulp and paperboard industries	<ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product 	<p>the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% 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>
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:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and 	<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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <p>- Road rollers</p> <p>- Other</p>	<p>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10% 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:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8430	<p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8431	<p>Parts suitable for use solely or principally with road rollers</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8439	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product 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 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	
ex 8448	Auxiliary machinery for use with machines of headings 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	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: <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 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 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	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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8480	machines) Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	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 in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 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 in which: - the value of all the materials	Manufacture in which the value of all the materials used does

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8504	Power supply units for automatic data-processing machines	<p>used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10% 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>	not exceed 30% of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all 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
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device:	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all 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, and
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all 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
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the</p>	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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	<p>originating materials used</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>	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <p>- Matrices and masters for the production of records</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8523 used does not exceed 10% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8525	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; digital cameras	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors;	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Other 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 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 8535	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials 	Manufacture in which the value of all the materials used does

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8541	<p>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 8517</p> <p>Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips</p>	<p>used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10% of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>not exceed 30% 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>
8542	<p>Electronic integrated circuits and microassemblies:</p> <p>- Monolithic integrated circuits</p> <p>- Other</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10% of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than a Contracting Party</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10% 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> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	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: <ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: <ul style="list-style-type: none"> -- Not exceeding 50 cm³ -- Exceeding 50 cm³ 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product 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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8712	- Other Bicycles without ball bearings	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture from materials of any heading, except those of heading 8714</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<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:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<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 Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex 8804	Rotochutes	<p>Manufacture from materials of any heading including other materials of heading 8804</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>
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	<p>Manufacture from materials of any heading, except that of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of</p>

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
			the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	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 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any 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	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and	Manufacture: - from materials of any	Manufacture in which the value of all the materials used does

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9007	flashbulbs other than electrically ignited flashbulbs Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	not exceed 30% 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
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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-	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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	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	
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 9018 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	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,	Manufacture in which the value of all the materials used does	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9025	elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	not exceed 40% of the ex-works price of the product	
9026	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	
9027	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 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	
9028	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	
9029	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories - 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, and - the value of all the non-originating materials used does not exceed the value of all 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
9030	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9104 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9031	quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	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	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not	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 the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9111	Watch cases and parts thereof	<p>exceed 10% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
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 - 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 in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
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 from materials of any heading, except 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	Manufacture from materials of any heading, except that of the	Manufacture in which the value of all the

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9405	300 g/m ² or less 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	product or Manufacture from cotton cloth already made up in a form ready for use with materials of headings 9401 or 9403, provided that: - the value of the cloth does not exceed 25% of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than headings 9401 or 9403 Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	materials used does not exceed 40% of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95 9503	Toys, games and sports requisites; parts and accessories thereof; except for: Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except that of the product, and - in which 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 from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96 ex 9601 and ex 9602	Miscellaneous manufactured articles; except for: Articles of animal, vegetable or mineral carving materials	Manufacture from materials of any heading, except that of the product Manufacture from "worked" carving materials of the same	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	heading 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 that 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pensil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 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 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	Manufacture from materials of	

HS heading No	Description of the product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	antiques	any heading, except that of the product	

List of footnotes

(1) For the special conditions relating to “specific processes” see Introductory Notes 7.1 and 7.3

(2) For the special conditions relating to “specific processes” see Introductory Note 7.2

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

(4) A “group” is regarded as any part of the heading separated from the rest by a semi-colon

(5) In the case of the products composed of materials classified within both 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

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

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

(8) The use of this material is restricted to the manufacture of woven fabric of a kind used in paper-making machinery

(9) See Introductory Note 6

(10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory note 6

(11) SEMII- Semiconductor Equipment and Materials Institute incorporated

(12) The rule shall apply until 31 December 2005

ANNEX IIIa TO PROTOCOL A

Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1 (issued by the customs authorities of the Republic of Macedonia)

Printing instructions:

1. Each form shall measure 210x297 mm; a tolerance of up to minus 5mm or plus 8mm 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 or yellow guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Contracting Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form 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

1. Exporter (Name, full address, country)	EUR. 1 No A 000.000		
	See notes overleaf before completing this form		
	2. Certificate used in preferential trade between ----- <div style="text-align: center;">and</div> ----- (insert appropriate countries, groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers: Number and kind of packages(1); Description of goods	9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified. Export document(2): Form.....No..... Customs office:..... Issuing country or territory:..... Stamp Date:..... <div style="text-align: center;">(Signature)</div>	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: <div style="text-align: center;">(Signature)</div>		

- (1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.
 (2) Complete only when the regulations of the exporting country or territory require.

13. Request for verification , to:	14. Result of verification
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: center;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate(*):</p> <ul style="list-style-type: none"> • was issued by the Customs Office indicated and that the information contained therein is accurate. • does not meet the requirements as to authenticity and accuracy (see remarks appended). <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>----- (*Insert x in the appropriate box.</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name,full address,country)	EUR. 1 No A 000.000		
See notes overleaf before completing this form			
3. Consignee (Name,full address,country) (Optional)	2. Application for a certificate to be used in preferential trade between <p style="text-align: center;">and</p> <p style="text-align: center;">(insert appropriate countries, groups of countries or territories)</p>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number;Marks and numbers:Number and kind of packages ⁽¹⁾ ; Description of goods	9. Gross weight(kg) or other measure (litres, m³,etc.)	10. Invoices (Optional)	

(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 IIIb to Protocol A

Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1 (issued by the authorized authorities of the Republic of Moldova)

Printing instructions:

1. Each form 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 or yellow guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Contracting Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form 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

1. Exporter <i>(Name, full address, country)</i>	EUR.1 N° A 000.000 See notes overleaf before completing this form		
3. Consignee <i>(Name, full address, country)</i> <i>(Optional)</i>	2. Certificate used in preferential trade between <p style="text-align: center;">and</p> <i>(insert appropriate countries, group of countries or territories)</i>		
6. Transport details <i>(Optional)</i>	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
7. Remarks			
8. Item number; marks and numbers; number and kind of packages (¹); description of goods	9. Gross weight (kg) or other measure (l,m³,etc.)	10. Invoices <i>(Optional)</i>	

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

2) Complete only where the regulations of the exporting country or territory require.

<p>11.a) CERTIFICATION</p> <p>----- -</p> <p>The chamber of commerce and industry</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct</p> <p>Date</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p>	<p>11.b) CUSTOMS ENDORSEMENT</p> <p>Declaration certified</p> <p>Export document ⁽²⁾</p> <p>Form..... No.....</p> <p>From.....</p> <p>Customs office</p> <p>Issuing country or territory.....</p> <p>.....</p> <p>.....</p> <p>Date</p> <p>.....</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p>	<p>12. DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date:</p> <p>.....</p> <p style="text-align: center;">(Signature)</p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to mark 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 A MOVEMENT CERTIFICATE

1. Exporter <i>(Name, full address, country)</i>	EUR.1 N° A 000.000		
See notes overleaf before completing this form			
3. Consignee <i>(Name, full address, country)</i> <i>(Optional)</i>	2. Certificate used in preferential trade between <div style="text-align: center;">and</div> <i>(insert appropriate countries, group of countries or territories)</i>		
4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination	
6. Transport details <i>(Optional)</i>	7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; description of goods	9. Gross weight (kg) or other measure (l,m³,etc.)	10. Invoices <i>(Optional)</i>	

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

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

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

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

.....
.....
.....
.....

SUBMIT the following supporting documents ⁽¹⁾ :

.....
.....
.....
.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV

Invoice declaration

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

English version:

The exporter of the products covered by this document (customs authorization No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of preferential origin ⁽²⁾.

Moldovan version:

Exportatorul de produse acoperite de prezentul document (declarația vamală nr. ... (1)) declară că, aceste produse sunt ... de origine preferențială (2), cu excepția cazurilor unde este clar indicat.

Macedonian version:

Извозникот на производите што ги покрива овој документ (царинска дозвола бр.....⁽¹⁾) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи имаат преференцијално потекло ⁽²⁾.

..... ⁽³⁾
(Place and date)

..... ⁽⁴⁾
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

-
- (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) Origin of products to be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 21(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V TO PROTOCOL A

Continuation of the implementation of the harmonized preferential rules of origin

The contracting Parties agree to attend to the continuation of the implementation of the harmonized preferential rules of origin in accordance with the practice of the European Community.

Joint Declaration
concerning the review of the changes to the origin rules as a result of the amendments
to the Harmonized System

Where, following the amendments made to the nomenclature, the changes to the origin rules as introduced by the Amendments to the Free Trade Agreement between the Republic of Moldova and the Republic of Macedonia alter the substance of any rule existing prior to the said Amendments, and it appears that such alteration results in a situation prejudicial to the interest of the sectors concerned, then, if one of the contracting Parties so requests in the period up to and including 31 December 2004, an examination shall be made as a matter of urgency by the Joint Committee, of the need to restore the substance of the rule concerned as it was before the application of the Amendments.

In any case the Joint Committee shall decide to restore, or not to restore, the substance of the rule concerned within a period of three months of the request being made to it by any of the contracting Parties.

If the substance of the rule concerned is restored, then the contracting Parties shall also provide the legal framework necessary to ensure that any customs duties paid on the products concerned imported after the date of application of the said Amendments can be reimbursed.