

INTERIM AGREEMENT
ESTABLISHING A FRAMEWORK FOR
AN ECONOMIC PARTNERSHIP AGREEMENT
BETWEEN THE EASTERN AND SOUTHERN AFRICA STATES,
ON THE ONE PART,
AND THE EUROPEAN COMMUNITY AND ITS MEMBER STATES,
ON THE OTHER PART

UNION OF COMOROS,

THE REPUBLIC OF MADAGASCAR,

THE REPUBLIC OF MAURITIUS,

THE REPUBLIC OF SEYCHELLES,

THE REPUBLIC OF ZAMBIA,

THE REPUBLIC OF ZIMBABWE,

hereinafter referred to as the "ESA States",

on the one part, and

THE KINGDOM OF BELGIUM,

THE REPUBLIC OF BULGARIA,

THE CZECH REPUBLIC,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE REPUBLIC OF ESTONIA,

IRELAND,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

THE ITALIAN REPUBLIC,

THE REPUBLIC OF CYPRUS,

THE REPUBLIC OF LATVIA,

THE REPUBLIC OF LITHUANIA,

THE GRAND DUCHY OF LUXEMBOURG,

THE REPUBLIC OF HUNGARY,

MALTA,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE REPUBLIC OF POLAND,

THE PORTUGUESE REPUBLIC,

ROMANIA,

THE REPUBLIC OF SLOVENIA,

THE SLOVAK REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

and

THE EUROPEAN COMMUNITY,

hereinafter referred to as "the EC Party",

on the other part,

together hereinafter referred to as "the Parties",

PREAMBLE

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

HAVING REGARD to the Partnership Agreement between the Members of the African, Caribbean and Pacific Group of States of the one part, and the EC and its Member States of the other part signed on 23 June 2000 (hereinafter referred to as the "Cotonou Agreement"), the Common Market for Eastern and Southern Africa (COMESA) Treaty signed on 5 November 1993, the Southern Africa Development Community (SADC) Treaty signed on 17 August 1992 and its Protocol on Trade, the East African Community (EAC) Treaty signed on 30 November 1999, and the African Union Constitutive Act signed and adopted on 11 July 2002;

HAVING REGARD to the Treaty Establishing the European Community;

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

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

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

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

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

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

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

BEARING in mind the rights and obligations of the Members of the World Trade Organisation (WTO), the importance they attach to the principles and rules governing international trade and the need for a transparent, predictable, open and fair multilateral trading system;

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

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

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

HAVE AGREED AS FOLLOWS:

CHAPTER I

GENERAL PROVISIONS

ARTICLE 1

Scope of the Interim Agreement

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

ARTICLE 2

General EPA objectives

The objectives of the Economic Partnership Agreement are:

- (a) contributing to the reduction and eventual eradication of poverty through the establishment of a strengthened and strategic trade and development partnership consistent with the objective of sustainable development, the Millennium Development Goals and the Cotonou Agreement;

- (b) promoting regional integration, economic cooperation and good governance in the ESA region;
- (c) promoting the gradual integration of the ESA region into the world economy, in conformity with its political choices and development priorities;
- (d) fostering the structural adjustment of the ESA economies and diversification including value addition;
- (e) improving the ESA region's capacity in trade policy and trade related issues;
- (f) establishing and implementing an effective, predictable and transparent regional regulatory framework for trade and investment in the ESA region, thus supporting the conditions for increasing investment and private sector initiative and enhancing supply capacity, competitiveness and economic growth; and
- (g) strengthening the existing relations between the Parties on the basis of solidarity and mutual interest. To this end, consistent with WTO obligations, the Agreement shall enhance commercial and economic relations, support a new trading dynamic between the Parties by means of the progressive, asymmetrical liberalisation of trade between them and reinforce, broaden and deepen cooperation in all areas relevant to trade and investment.

ARTICLE 3

Specific objectives of this Agreement

1. Consistent with Articles 34 and 35 of the Cotonou Agreement, the objectives of this Agreement are:
 - (a) to establish an agreement consistent with Article XXIV of General Agreement on Tariffs and Trade 1994 ("GATT 1994");
 - (b) to establish the framework, scope and principles for further negotiations on trade in goods including rules of origin, trade defence instruments, customs cooperation and trade facilitation, sanitary and phytosanitary measures, technical barriers to trade, and agriculture, on the basis of the proposals already submitted; and
 - (c) to establish a framework for and scope of potential negotiation in relation to other issues including trade in services, trade related issues as identified in the Cotonou Agreement and any other areas of interest to both Parties.

2. The Parties undertake to complete negotiations with a view to concluding a comprehensive EPA, no later than 31 December 2008, including on subject matters listed in points (b) and (c) of paragraph 1 according to the Agreed Joint Road Map adopted by the Parties on 7 February 2004.

ARTICLE 4

Principles

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

- (a) building on the acquis of the Cotonou Agreement;
- (b) strengthening regional integration in the ESA region;
- (c) asymmetry in the liberalisation of trade and in the application of trade related measures and trade defence instruments;

- (d) special and differential treatment for the ESA LDCs and taking into account the vulnerability of small landlocked and island countries, including in the level and pace of trade liberalisation;
- (e) variable geometry to allow an ESA State in a position to do so to undertake liberalisation within an earlier timeframe and schedule;
- (f) inclusiveness of application of development cooperation provisions such that ESA LDCs not in a position to conclude a tariff offer should be able to benefit from all aspects of this Agreement in particular economic and development cooperation in this Interim Agreement;
- (g) allowing ESA LDCs that have not yet submitted tariff reduction offers to do so after signature of this Interim Agreement on the same or flexible conditions and to benefit fully from its provisions;
- (h) allowing ESA States to maintain regional preferences among themselves and with other African countries and regions without the obligation to extend them to the EC.

CHAPTER II

TRADE REGIME FOR GOODS

TITLE I

GENERAL PROVISIONS

ARTICLE 5

Objectives

The objectives of cooperation in the area of trade are:

- (a) the provision of full duty free and quota free market access conditions for goods originating in the ESA States into the market of the EC Party on a secure, long term and predictable basis;
- (b) the promotion of trade between the Parties and the acceleration of export led growth to enable the integration of ESA countries into the global economy;
- (c) the progressive and gradual liberalisation of the goods market in ESA in accordance with the modalities established in this Agreement; and

- (d) the preservation and improvement of market access conditions to ensure that all ESA States are better and not worse off.

ARTICLE 6

Scope of application

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

TITLE II

FREE MOVEMENT OF GOODS

ARTICLE 7

Customs duty

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

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

ARTICLE 8

Classification of goods

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

ARTICLE 9

Basic Duty

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

ARTICLE 10

Fees and other charges

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

ARTICLE 11

Customs duties on products originating in the ESA States

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

ARTICLE 12

Customs duties on products originating in the EC Party

1. Customs duties on imports of products originating in the EC Party shall be reduced or eliminated in accordance with the schedules of tariff liberalisation in Annex II, which shall contain the schedules of each Signatory ESA State or group of Signatory ESA States.
2. The Parties may review the schedules of tariff liberalisation in Annex II with a view to harmonising them taking into account regional integration processes.
3. Any new schedule of tariff liberalisation for customs duties on imports of products originating in the EC Party submitted after the ratification process of this Agreement has commenced may be annexed to this Agreement in Annex II by decision of the EPA Committee.

ARTICLE 13

Rules of origin

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

ARTICLE 14

Standstill

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

ARTICLE 15

Duties, taxes on exports

1. Except as otherwise provided in Annex III and for the duration of this Agreement, the Parties shall not institute any new duties or taxes on or in connection with the exportation of goods to the other Party in excess of those imposed on like products destined for internal sale.
2. The EPA Committee may examine a request from any Signatory ESA State for a review of the goods listed in Annex III.

ARTICLE 16

More favourable treatment resulting from free trade agreements

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

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

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

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

6. For the purposes of this Article, "major trading economy" means any developed country, or any country accounting for a share of world merchandise exports above 1 percent in the year before the entry into force of the free trade agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through a free trade agreement accounting collectively for a share of world merchandise exports above 1,5 percent in the year before the entry into force of the free trade agreement referred to in paragraph 2 ¹.

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

TITLE III

NON-TARIFF MEASURES

ARTICLE 17

Prohibition of quantitative restrictions

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

ARTICLE 18

National treatment on internal taxation and regulation

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

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

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

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

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

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

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

TITLE IV

TRADE DEFENCE MEASURES

ARTICLE 19

Anti-dumping and countervailing measures

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the EC Party or Signatory ESA States, whether individually or collectively, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO agreements. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.

2. Before imposing definitive anti-dumping or countervailing duties in respect of products imported from ESA States, the EC Party shall consider the possibility of constructive remedies as provided for in the relevant WTO agreements.
3. Where anti-dumping or countervailing measures have been imposed on behalf of two or more Signatory ESA States by a regional authority, there shall be one single forum of judicial review, including at the stage of appeals.
4. Where anti-dumping or countervailing measures can be imposed on a regional or sub-regional basis and on a national basis the Parties shall ensure that such measures are not applied simultaneously in respect of the same product by regional or sub-regional authorities on the one hand, and national authorities on the other.
5. The EC Party shall notify the exporting Signatory ESA States of the receipt of a properly documented complaint before initiating any investigation.
6. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.
7. The provisions of this Article shall not be subject to the Dispute Settlement provisions of this Agreement.

ARTICLE 20

Multilateral safeguards

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the Signatory ESA States and the EC Party from adopting measures in accordance with Article XIX of GATT 1994, the WTO Agreement on Safeguards, and Article 5 of the WTO Agreement on Agriculture. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. Notwithstanding paragraph 1, the EC Party shall, in the light of the overall development objectives of this Agreement and the small size of the economies of the ESA States, exclude imports from any ESA State from any measures taken pursuant to Article XIX of GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.
3. The provisions of paragraph 2 shall apply for a period of five years, beginning with the date of entry into force of this Agreement. Not later than 120 days before the end of this period, the EPA Committee shall review the operation of those provisions in the light of the development needs of the ESA States, with a view to determining whether to extend their application for a further period.
4. The provisions of paragraph 1 shall not be subject to the Dispute Settlement provisions of this Agreement.

ARTICLE 21

Bilateral safeguards

1. After having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Articles 11, 12 and 17, under the conditions and in accordance with the procedures laid down in this Article.
2. Safeguard measures referred to in paragraph 1 may be taken where a product originating in one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:
 - (a) serious injury to the domestic industry producing like or directly competitive products in the territory of the importing Party, or;
 - (b) disturbances in a sector of the economy, particularly where these disturbances produce major social problems, or difficulties which could bring about serious deterioration in the economic situation of the importing Party, or;
 - (c) disturbances in the markets of agricultural like or directly competitive products¹ or mechanisms regulating those markets.

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

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

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

4. Without prejudice to paragraphs 1, 2 and 3, where any product originating in one or more Signatory ESA States or subgroups is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2 to one or several of the EC Party's outermost regions, the EC Party may take surveillance or safeguard measures limited to the region or regions concerned in accordance with the procedures laid down in paragraphs 6 to 9.

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

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

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

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

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

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

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

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

- (b) the EPA Committee may make any recommendation needed to remedy the circumstances which have arisen. If no recommendation has been made by the EPA Committee aimed at remedying the circumstances, or no other satisfactory solution has been reached within 30 days of the matter being referred to the EPA Committee, the importing Party may adopt the appropriate measures to remedy the circumstances in accordance with this Article;
- (c) before taking any measure provided for in this Article or, in the cases to which paragraph 8 of this Article applies, as soon as possible, the EC Party or the Signatory ESA State concerned shall supply the EPA Committee with all relevant information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the Parties concerned;
- (d) in the selection of safeguard measures pursuant to this Article, priority must be given to those which least disturb the operation of this Agreement;
- (e) any safeguard measure taken pursuant to this Article shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

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

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

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

TITLE V

ADMINISTRATIVE PROVISIONS

ARTICLE 22

Special provision on administrative cooperation

1. The Parties agree that administrative cooperation is essential for the implementation and control of the preferential treatment granted under this Chapter and underline their commitment to combat irregularities and fraud in customs and related matters.
2. Where a Party has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Article.
3. For the purpose of this Article, a failure to provide administrative cooperation shall mean, *inter alia*:
 - (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;

- (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
- (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative cooperation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

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

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

- (a) the Party which has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the EPA Committee of its finding together with the objective information and enter into consultations within the EPA Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties.

- (b) where the Parties have entered into consultations within the EPA Committee as above and have failed to agree on an acceptable solution within 3 months following the notification, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the EPA Committee without undue delay.
- (c) temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months, which may be renewed. Temporary suspensions shall be notified immediately after their adoption to the EPA Committee. They shall be subject to periodic consultations within the EPA Committee in particular with a view to their termination as soon as the conditions for their application are no longer satisfied.

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

ARTICLE 23

Management of administrative errors

In case of error by the competent authorities in the proper management of the preferential system of export, and in particular in the application of the provisions of Protocol 1 concerning the definition of the concept of "originating products" and methods of administrative cooperation, where this error leads to consequences in terms of import duties, the Party facing such consequences may request the EPA Committee to examine the possibilities of adopting all appropriate measures with a view to resolving the situation.

ARTICLE 24

Custom Valuation

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

CHAPTER III

FISHERIES

TITLE I

GENERAL PROVISIONS

ARTICLE 25

1. The Parties recognise that fisheries constitute a key economic resource of the ESA region, contribute significantly to the economies of the Signatory ESA States and have great potential for future regional economic development and poverty reduction. It is also an important source of food and foreign exchange.
2. The Parties further recognise that fisheries resources are also of considerable interest to both the EC Party and the Signatory ESA States, and agree to cooperate for the sustainable development and management of the fisheries sector in their mutual interests taking into account the economic, environmental and social impacts.

3. The Parties agree that the appropriate strategy to promote the economic growth of the fisheries sector and to enhance its contribution to the ESA economy, while taking into consideration its long term sustainability, is through increasing value adding activities within the sector.

ARTICLE 26

Objectives

The objectives of cooperation in fisheries are to:

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

ARTICLE 27

Scope

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

ARTICLE 28

Principles

1. The principles of cooperation in fisheries include:
 - (a) support for the development and strengthening of regional integration;
 - (b) preservation of the acquis of the Cotonou Agreement;
 - (c) provision of special and differential treatment;
 - (d) the need to take into account the best available scientific information for resource assessment and management;
 - (e) a functioning monitoring system of the environmental, economic and social impacts in the Parties;

- (f) conformity with existing national laws and relevant international instruments including the United Nations Convention on the Law Of the Sea (UNCLOS), regional and sub-regional agreements; and
- (g) preservation and priority of particular needs of the artisanal/subsistence fishery.

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

ARTICLE 29

Preferential access

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

TITLE II

MARINE FISHERIES

ARTICLE 30

Scope

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

ARTICLE 31

Objectives

The objectives of cooperation are to:

- (a) strengthen cooperation in order to ensure the sustainable exploitation and management of fisheries resources as a strong basis for regional integration, given the straddling and migratory species which are shared among island and coastal States and as no individual ESA State has the capacity to ensure sustainability of the resource;
- (b) ensure a more equitable share of the benefits derived from the fisheries sector;

- (c) ensure effective monitoring control and surveillance (MCS) necessary for combating illegal, unreported and unregulated (IUU) fishing; and
- (d) promote effective exploitation, conservation and management of the living marine resources in the exclusive economic zone (EEZ) and waters in which ESA States have jurisdiction based on international instruments, including UNCLOS, for the mutual social and economic benefit of the ESA States and the EC Party.

ARTICLE 32

Areas of cooperation

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

(a) Fisheries Management and Conservation Issues

1. The precautionary approach shall be applied in determining levels of sustainable catch, fishing capacity and other management strategies to avoid or reverse undesirable outcomes such as over-capacity and over-fishing, as well as undesirable impacts on the ecosystems and artisanal fisheries.
2. Each ESA State may take appropriate measures, including seasonal and gear restrictions in order to further protect its territorial waters and ensure the sustainability of the artisanal and coastal fishery.
3. The Parties will promote the membership of all the concerned States to the Indian Ocean Tuna Commission (IOTC) and other relevant fisheries organisations. These countries, with the EC Party, should coordinate action to ensure the management and conservation of all fish species, including tuna and tuna-like resources and facilitate relevant scientific research.
4. Where there is insufficient scientific evidence for the competent national management authority to determine limits and target levels of sustainable catch in an ESA EEZ, both Parties in consultation with the competent national authority and together with IOTC and where relevant, other regional fisheries organisations, shall support such scientific analysis.

5. The Parties agree to take appropriate measures where an increase in effort results in catch levels above the target sustainable level established by the competent national authority.

6. In order to conserve and manage straddling stocks and highly migratory fish stocks, the EC Party and the ESA States shall ensure compliance by vessels flying their flags with relevant national, regional and sub-regional fisheries management measures and related national laws and regulations.

(b) Vessel Management and Post Harvest Arrangements

1. Vessel Management and post harvest arrangements emerging from IOTC and any other relevant regional fisheries organisations will be observed. ESA States and the EC Party shall set out minimum terms and conditions with respect to MCS of EC Party fishing vessels operating in the waters of ESA States, which should include the following:

- (i) a Vessel Monitoring System (VMS) will be set up for all ESA States, and all ESA States will use a compatible VMS. Those ESA States which do not have a VMS will be assisted by the EC Party to set up a compatible VMS;
- (ii) in addition to a compulsory compatible VMS system, all ESA States, in conjunction with the EC Party, will develop other mechanisms to ensure effective MCS and the EC Party will support ESA States to put such an agreed system in place and assist in implementation;

- (iii) the Parties shall have the right to place observers, whether in national or international waters, with the procedures concerning the deployment of observers being well stipulated. Observers are to be paid by the national governments but all costs on board are to be met by the ship-owner. The EC Party will support the costs of training observers;
- (iv) common systems of reporting of fishing will be developed and be used throughout the region, with minimum terms set for reporting;
- (v) all vessels that land or tranship their catches within the ESA State shall do it in ports or outer-port areas. No transhipment shall be allowed at sea, except on particular conditions foreseen by the relevant Regional Fisheries Management Organisations (RFMO). Both Parties shall cooperate to modernise landing or transhipment infrastructure in ports of ESA States, including development capacity of fish products;
- (vi) all vessels should endeavour to use the facilities of the ESA States and undertake to make use of local supplies;
- (vii) discards reporting shall be compulsory. Priority should be given to avoid discards through the use of selective fishing methods in line with the principles of the IOTC and relevant regional fisheries organisations. As far as possible, by-catch shall be brought ashore.

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

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

(c) Financial and Trade Measures and Development issues

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

TITLE III

INLAND FISHERIES AND AQUACULTURE DEVELOPMENT

ARTICLE 33

Scope

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

ARTICLE 34

Objectives

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

ARTICLE 35

Areas of cooperation

1. The areas of cooperation shall include EC Party contributions to the following:
 - (a) capacity building and export market development through:
 - (i) building capacity in industrial and artisanal production, processing and product diversification that strengthen the competitiveness of the region's inland fisheries and aquaculture. This could, for example, be achieved by the creation of Research and development (R&D) centres including the development of aquaculture for commercial fishing farms;
 - (ii) building capacity for managing export market chains, including the introduction and management of certification schemes for specific product lines; and implementation of market promotion, value addition and reduction in post harvest losses in fishery products;
 - (iii) increasing capacity in the region through, for example, improving competent authorities, traders' associations and fishermen's associations in order to participate in fisheries trade with the EC Party and training programs in product development and branding.

(b) Infrastructure

- (i) developing and improving infrastructure for inland fisheries and aquaculture;
- (ii) facilitating access to funding for infrastructure, including all types of equipment.

(c) Technology

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

(d) Legal and regulatory

- (i) supporting the development of inland fisheries and aquaculture regulations and monitoring control and surveillance systems;

- (ii) supporting ESA States in developing appropriate legal and regulatory instruments on intellectual property rights (IPR) and building capacity for their implementation in international trade;
 - (iii) eco-labelling and intellectual property protection.
- (e) Investment and finance
- (i) promoting joint ventures and other forms of mixed investments between stakeholders in ESA States and the EC Party, for example for the setting up of modalities for identifying investors for joint venture operations in inland fisheries and aquaculture;
 - (ii) contributing to providing access to credit facilities for the development of small to medium scale enterprises as well as industrial scale inland fisheries.

(f) Socio-economic and poverty alleviation measures

- (i) contributing to the promotion of small and medium scale fisheries, processors, and fish traders by building the capacity of ESA States to participate in trade with the EC Party;
- (ii) encouraging participation of marginal groups in the fishing industry, for example, through the promotion of gender equality in fisheries by developing the capacity of women engaged in fisheries, as well as other disadvantaged groups with the potential to engage in fisheries for sustainable social economic development.

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

CHAPTER IV

ECONOMIC AND DEVELOPMENT COOPERATION

TITLE I

GENERAL PROVISIONS

ARTICLE 36

General provisions

1. The Parties agree to address the developmental needs of the ESA States in order to promote sustained growth in the ESA region, increase production and supply capacity of the States concerned, foster structural transformation and competitiveness of their economies and their diversification and value addition and support regional integration.

2. The Parties commit themselves to cooperating in order to facilitate the implementation of this Agreement and to support regional integration and development strategies. The Parties agree that cooperation will be based on the ESA Development Cooperation Strategy and the jointly agreed Development Matrix. The matrix is attached as Annex IV to this Agreement. The ESA Development Cooperation Strategy and the Development Matrix will be regularly reviewed subject to the provisions of Chapter VI on Dispute Avoidance, Settlement, Institutional, General and Final Provisions. This cooperation will be measured against jointly agreed development benchmarks to be developed and adopted and annexed to this Agreement. The cooperation shall be in the form of financial and non financial support to the ESA region.

3. In this regard, the financing pertaining to development cooperation between the ESA Region and the EC Party for the implementation of this Agreement shall be carried out within the framework of the rules and relevant procedures provided for by the Cotonou Agreement, in particular the programming procedures of the European Development Fund within successive financial frameworks of the EU during the period of this Agreement as well as within the frameworks of relevant instruments financed by the General Budget of the EU. In this context, taking into account the new challenges deriving from enhanced regional integration and competition on the global markets, the Parties agree that supporting the implementation of the EPA shall be one of the priorities.

4. Both Parties shall cooperate to mobilise resources additional to the financial framework of the EU, from EU Member States and other donors, in particular expanding Aid for Trade commitments, relating specifically to EPA support requirements and adjustment costs. The programmes/projects proposed for financing will be worked out jointly based on a detailed costed development matrix.

5. Sufficient resources should be mobilised on a predictable, timely and sustainable basis including through grants and concessional loans based on the Development Matrix. The EC shall contribute to these efforts under its international commitment on the scaling up of Official Development Aid. The Parties agree to monitor and coordinate the use of these resources.

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

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

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

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

ARTICLE 37

Objectives

1. Economic and development cooperation shall aim at enhancing the competitiveness of ESA economies, building up supply capacity and enabling Signatory ESA States in implementing the EPA smoothly.
2. Economic and development cooperation shall aim at the structural transformation of ESA economies by establishing a strong, competitive and diversified economic base in the ESA States through enhancing production, distribution, transport, marketing, developing trade capacity of ESA States as well as capacity to attract investment, strengthening the ESA States' trade and investment policies and regulations and deepening regional integration.

ARTICLE 38

Scope

1. The Parties shall set out the development objectives related to the EPA that are specific to the ESA region and needed for the success of regional integration within the areas and sectors highlighted in this Article.
2. The areas that will be addressed by the cooperation are:
 - (a) regional cooperation and integration to ensure trans-regional coordination in all sectors;
 - (b) trade policy and regulations in order to assist the ESA States in participating more effectively in trade negotiations, in implementing international trade related conventions, trade related legislation and regulatory reforms amongst others;
 - (c) trade development which covers namely business development and activities aimed at improving information management systems, partnerships, linkages, joint ventures and exchange of information and experiences, access to credit and investment finance, trade promotion and market development, institutional support as well as support to trade in services, including financial services;

- (d) trade related infrastructure, including transport, energy and water;
- (e) building productive capacities in relevant sectors of ESA economies;
- (f) research and development, innovation and technology transfer;
- (g) trade related adjustment costs, which include restructuring and social costs arising from the reduction of production by firms in import competing sectors and the loss of fiscal revenues due to the tariff reductions;
- (h) gender mainstreaming;
- (i) empowerment of local communities, which includes social and cultural development; and
- (j) mainstreaming of environmental issues into trade and development.

3. The cooperation shall, in particular, cover the following sectors:
- (a) Private Sector Development, particularly Industrial Development, micro-enterprises, small and medium-sized enterprises (MSME), Mining and Minerals as well as Tourism.
 - (b) Infrastructure Development, namely in the Transport, Energy, Information and Communications Technology (ICT) sectors.
 - (c) Natural Resources and Environment, including Water Resources and Biodiversity.
 - (d) Agriculture.
 - (e) Fisheries.
 - (f) Services including Tourism; and
 - (g) Trade related issues, namely Investment, Competition, Intellectual Property Rights, Standards, Trade Facilitation and Statistics.

TITLE II

PRIVATE SECTOR DEVELOPMENT

ARTICLE 39

Scope and Objectives

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

ARTICLE 40

Investment

1. The Parties recognise the importance of investment. The objectives in this area are to:
 - (a) create an environment for sustainable and equitable economic development of ESA through investment, including foreign direct investment (green field or portfolio), technology transfer, capacity building and institutional support from the EC Party;
 - (b) provide deeper cooperation with institutions and intermediary organisations dealing with investment promotion in the EC Party, including the Centre for the Development of Enterprise (CDE) and ESA through, inter alia, business dialogue, cooperation and partnership;
 - (c) support, through appropriate instruments, the promotion and encouragement of investment in the ESA region, including establishing a framework for funding and assistance to support economic development programmes in ESA;

- (d) strengthen and build the capacity of private development institutions such as investment promotion agencies, chambers of commerce, associations and indigenous development organisations in individual ESA States and the region as a whole so as to enable the emergence of a dynamic and vibrant private sector; and
- (e) develop a legal framework that promotes investment by both Parties, with a view to promoting and protecting investment and work towards harmonised and simplified procedures and administrative practices.

Areas of cooperation

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

- (a) support to policies and strategies for investment to help creating and maintaining a predictable and secure investment climate;
- (b) support policy reforms and advocacy, human resource development, institutional capacity-building or other forms of institutional support to strengthen the capacities of the private financial and non-financial intermediaries, investment facilitation and promotion and competitiveness enhancement activities;

- (c) encourage the EU-ESA private sector partnership and joint ventures to promote investment, venture capital financing for greenfield investment and technology transfer;
- (d) support efforts of the ESA States to attract financing, with particular emphasis on private financing, for infrastructure investments and revenue generating infrastructure critical for the private sector, including small and medium-sized enterprises (SMEs);
- (e) support to develop regulatory capacity;
- (f) improve access of ESA enterprises to investment finance instruments in the EU such as the European Investment Bank (EIB);
- (g) establish financial instruments adapted to SMEs of the ESA region;
- (h) ensure the increasing availability and use of risk insurance as a risk-mitigating mechanism in order to boost investor confidence in the ESA States; and
- (i) offer guarantees and assist with guarantee funds covering risks for qualified investment.

ARTICLE 41

Industrial development and competitiveness

1. The Parties recognise the importance of cooperation in industrial development and competitiveness. The objectives in this area are to:
 - (a) facilitate the establishment, development, restructuring and modernisation of the Signatory ESA States' industry while fostering its competitiveness and self-sustainable and balanced growth taking into account environmental protection, sustainable development and economic empowerment; and
 - (b) establish an environment favourable to the development of private enterprise in order to stimulate the growth and diversification of industrial production.

Areas of Cooperation

2. Subject to the provisions of Article 36, the Parties agree to cooperate, including by facilitating support, in the following areas:
 - (a) promote the development of activities in the areas of processing, marketing, distribution and transportation of products;

- (b) transfer of technology, knowledge and research and development;
- (c) support ESA States' financial institutions and the development of the capital market for the purpose of enhancing the private sector access to both short term and long term capital;
- (d) capacity building for public and private sector;
- (e) encourage EU-ESA partnerships, linkages and joint ventures between economic operators;
and
- (f) promote and strengthen innovation, diversification and value addition product development and quality.

ARTICLE 42

Micro, small and medium-sized enterprises

1. The Parties recognise the importance of cooperation in MSME. The objectives in this area are to:
 - (a) promote a favourable environment for the development of MSME and for attracting investment therein; and
 - (b) support MSMEs to adjust to trade liberalisation.

Areas of Cooperation

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

- (a) capacity building and institutional support;
- (b) technology development and transfer, innovation, information exchange and networks and marketing;
- (c) development of MSME databases;
- (d) access to finance;
- (e) encourage EU-ESA partnerships, linkages and joint ventures between economic operators;
- (f) trade and investment promotion;
- (g) strengthen value chains;
- (h) promote diversification and value addition.

ARTICLE 43

Mining and Minerals

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

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

Areas of cooperation

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

- (a) capacity building and institutional support for the exploration, exploitation and marketing of minerals;
- (b) information exchange;

- (c) encourage EU-ESA partnerships, linkages and joint ventures between economic operators;
- (d) improve health and safety standards in the mining industry;
- (e) transfer of technology, knowledge, innovation and Research and Development; and
- (f) address vulnerability of mineral export dependency.

ARTICLE 44

Tourism Development

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

- (a) develop and strengthen a competitive tourism industry as a generator of economic growth and empowerment, employment and foreign exchange;
- (b) strengthen the linkages between tourism and other sectors of the economy; and

- (c) preserve, safeguard and promote natural, historical and cultural tourist attractions, while respecting the integrity and interests of local communities, particularly in rural areas.

Areas of cooperation

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

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

TITLE III

INFRASTRUCTURE

ARTICLE 45

Scope and Objectives

1. The Parties recognise the importance of cooperation in the development and management of infrastructure, as a means to overcome the supply-side constraints and strengthen regional integration.
2. The Community support and cooperation for infrastructural development shall take account of priority development areas as articulated in the respective ESA States' national and regional development programmes.
3. The scope of cooperation in infrastructure will cover the development of physical infrastructure, namely transport, energy, information and communication technology.

ARTICLE 46

Transport

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

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

Areas of cooperation

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

- (a) improve management of transport systems;
- (b) improve and develop the state of infrastructure at all levels, including the development of inter-modal infrastructure networks;

- (c) capacity building in human resources, improvement in service standards, and institutional structures;
- (d) technology development and transfer, innovation, information exchange and networks, and marketing;
- (e) encourage EU-ESA partnerships, linkages and joint ventures between economic operators;
- (f) improve safety and reliability of the transport sector, including the management of hazardous goods and emergency response; and
- (g) support to the development of regional transport policies.

ARTICLE 47

Energy

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

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

- (b) enhance the production, distribution and management capacity of energy nationally and regionally; and
- (c) promote regional energy cooperation.

Areas of cooperation

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

- (a) enhance the production and distribution capacity of existing energy sources, in particular hydro, petroleum and biomass;
- (b) expand and diversify the energy mix to include other potential sources of energy that are socially and environmentally acceptable and that reduce dependency on oil;
- (c) support the development of energy infrastructure, including for rural areas;
- (d) support the development of appropriate energy regulatory and policy reforms, including commercialisation and privatisation;

- (e) promote regional interconnectivity and cooperation in the production and distribution of energy;
- (f) capacity building in human resources, improvement in management, service standards, and institutional structures;
- (g) support the creation of a conducive environment for attracting investment in the sector;
- (h) technology development and transfer, research and development (R&D), innovation, information exchange, development of databases and networks;
- (i) encourage EU-ESA partnerships, linkages and joint ventures between economic operators.

ARTICLE 48

Information and Communications Technology (ICT)

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

Areas of cooperation

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

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

TITLE IV

NATURAL RESOURCES AND ENVIRONMENT

ARTICLE 49

Scope and objectives

1. The Parties recognise the importance of cooperation in the sustainable management of natural resources and environment. Cooperation in this area shall take account of differentiated and trans-boundary needs of ESA States.
2. The scope of cooperation in natural resources and environment will cover natural assets, including water resources, and environment, including biodiversity, as well as enhancing the linkages between trade and environment. It will also cover support for the implementation of international environmental agreements, conventions and treaties.

ARTICLE 50

Water resources

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

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

Areas of cooperation

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

- (a) development of infrastructure of water resources in the region;
- (b) development of the legal and regulatory frameworks;

- (c) promotion of integrated water management;
- (d) capacity building in human resources, improvement in service standards, water management and institutional structures;
- (e) encourage and facilitate EU-ESA partnerships, linkages, regional water partnerships and joint ventures between economic operators;
- (f) technology development, transfer and applications, R&D, innovation, information exchange and networks;
- (g) water pollution control, purification and conservation, wastewater treatment and sanitation;
and
- (h) promotion of sustainable irrigation schemes.

ARTICLE 51

Environment

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

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

Areas of cooperation

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

- (a) support the implementation of international environmental agreements, conventions and treaties;
- (b) strengthen and promote sustainable environmental management systems;
- (c) sustainable utilisation of biodiversity, forestry and wildlife resources;
- (d) reinforcing institutional and legal frameworks and the capacity to develop, implement, administer and enforce environmental laws, regulations, standards and policies;
- (e) capacity building in human resources and institutional structures to comply with environmental and biodiversity requirements;
- (f) encourage and facilitate EU-ESA partnerships, linkages and joint ventures between economic operators;
- (g) mitigation of natural disasters, prevention of environmental disasters and the loss of biodiversity;

- (h) technology development and adaptation, transfer and applications, R&D and innovation;
- (i) protection and management of coastal and marine resources and domestic and wild indigenous biological resources;
- (j) support the development of alternative environmentally friendly activities and livelihoods;
- (k) support the production and facilitate trade of goods and services for which eco-labelling is important;
- (l) exchange of information and networking on products and their requirements in terms of production process, transport, marketing and labelling;
- (m) support the development of infrastructure facilities on environmentally-friendly products;
- (n) integration of local communities in the management of biodiversity, forestry and wildlife resources;

- (o) waste management and disposal of industrial and toxic wastes; and
- (p) sustainable management of forests and similar mechanisms.

ARTICLE 52

Financial undertakings

1. The EC Party shall put at the disposal of ESA financial assistance to contribute to implement the programmes and projects to be developed under the areas of cooperation identified in this Agreement and relevant chapters and under the detailed Development Matrix.
2. The Parties agree to establish adequate joint institutional arrangements to effectively monitor the implementation of the development cooperation of this Agreement. Such arrangements shall include the establishment of a Joint Development Committee.
3. The Parties agree that the institutional arrangements shall remain flexible to adapt to the evolving national and regional needs.

CHAPTER V

AREAS FOR FUTURE NEGOTIATIONS

ARTICLE 53

Rendez-vous Clause

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

- (a) customs and trade facilitation;
- (b) outstanding trade and market access issues, including rules of origin and other related issues and trade defense measures, including outermost regions;
- (c) technical barriers to trade and sanitary and phytosanitary measures;
- (d) trade in services;

- (e) trade related issues namely:
 - (i) competition policy;
 - (ii) investment and private sector development;
 - (iii) trade, environment and sustainable development;
 - (iv) intellectual property rights;
 - (v) transparency in public procurement;
- (f) agriculture;
- (g) current payments and capital payments;
- (h) development issues;
- (i) cooperation and dialogue on good governance in the tax and judicial area;
- (j) an elaborated dispute settlement mechanism, institutional arrangements; and
- (k) any other areas that the Parties find necessary, including consultations under Article 12 of the Cotonou Agreement.

CHAPTER VI

DISPUTE AVOIDANCE, SETTLEMENT, INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

TITLE I

DISPUTE AVOIDANCE AND SETTLEMENT

ARTICLE 54

Consultations

1. The Parties shall endeavour to resolve any dispute concerning the interpretation and application of this Agreement by entering into consultations in good faith with the aim of reaching an agreed solution.
2. A Party shall seek consultations by means of a written request to the other Party, identifying the measure at issue and the provisions of the Agreement that it considers the measure not to be in conformity with.

3. Consultations shall be held within 40 days of the date of the submission of the request. The consultations shall be deemed concluded within 60 days of the date of the submission of the request, unless both Parties agree to continue consultations. The consultations shall remain confidential.

4. Consultations on matters of urgency, including those regarding perishable or seasonal goods shall be held within 15 days of the date of the submission of the request, and shall be deemed concluded within 30 days of the date of the submission of the request.

ARTICLE 55

Dispute settlement

1. If consultations do not succeed in settling the dispute within the 60 days or 30 days referred to in Article 54, either Party may request settlement of the dispute by arbitration. To this end, each Party shall appoint an arbitrator within thirty days of the request for arbitration by notifying the other Party and the EPA Committee. The request for arbitration shall identify the measure at issue and the provisions of the Agreement that the complaining Party considers the measure not to be in conformity with. In the event of failure to do so, either Party may ask the Secretary General of the Permanent Court of Arbitration to appoint the second arbitrator.

2. The two arbitrators shall in turn appoint a third arbitrator within thirty days. In the event of failure to do so, either Party may ask the Secretary General of the Permanent Court of Arbitration to appoint the third arbitrator.
3. Unless the arbitrators decide otherwise, the procedure applied shall be laid down in the optional arbitration regulation of the Permanent Court of Arbitration for International Organisations and States. The arbitrators shall take a decision by majority vote within 90 days and in matters of urgency should endeavour to take a decision within 60 days.
4. Each Party to the dispute shall be bound to take the measures necessary to carry out the decision of the arbitrators.
5. Notwithstanding paragraph 1, the procedure set out in Article 98 of the Cotonou Agreement shall be applicable in the event of a dispute concerning development finance cooperation as provided for by the Cotonou Agreement.

TITLE II

GENERAL EXCEPTIONS

ARTICLE 56

General exception clause

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

- (a) are necessary to protect public morals or to maintain public order and public security;
- (b) are necessary to protect human, animal or plant life or health;
- (c) are necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to:
 - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;

- (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
 - (iii) safety;
 - (iv) customs enforcement; or
 - (v) protection of intellectual property rights.
- (d) relate to the importation or exportation of gold or silver;
- (e) are necessary to the protection of national treasures of artistic, historic or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption of goods, domestic supply or consumption of services and on domestic investors;
- (g) relate to the products of prison labour; or

- (h) are essential to the acquisition or distribution of products in general or local short supply, provided that any such measures shall be consistent with the principle that all parties are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other provisions of this Agreement, shall be discontinued as soon as the conditions giving rise to them have ceased to exist.

ARTICLE 57

Security exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require the EC Party or a Signatory ESA State to furnish any information the disclosure of which it considers contrary to its essential security interests;
 - (b) to prevent the EC Party or a Signatory ESA State from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;

- (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;
 - (iii) connected with the production of or trade in arms, munitions and war materials;
 - (iv) relating to government procurement indispensable for national security or for national defence purposes; or
 - (v) taken in time of war or other emergency in international relations.
- (c) to prevent the EC Party or a Signatory ESA State from taking any action in order to carry out obligations it has accepted for the purpose of maintaining international peace and security.
2. The Parties shall inform each other to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

ARTICLE 58

Taxation

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

TITLE III

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

ARTICLE 59

Relations between this Agreement and comprehensive EPA

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

ARTICLE 60

Outermost Regions of the European Community

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

2. The objectives enunciated in paragraph 1 shall also be pursued, wherever possible, through fostering the joint participation of the ESA States and the outermost regions in framework and specific programmes of the EC in areas covered by this Agreement.
3. The EC Party shall endeavour to ensure coordination between the different financial instruments of the EC's cohesion and development policies in order to foster cooperation between ESA States and the outermost regions of the EC in the areas covered by this Agreement.
4. Nothing in this Agreement shall prevent the EC Party from applying existing measures aimed at addressing the structural social and economic situation of the outermost regions pursuant to Article 299(2) of the Treaty establishing the European Community.

ARTICLE 61

Definition of the Parties and fulfilment of obligations

1. The Contracting Parties of this Agreement shall be the Union of Comoros, the Republic of Madagascar, the Republic of Mauritius, the Republic of Seychelles, the Republic of Zambia and the Republic of Zimbabwe hereinafter referred to as the "ESA States", on the one part, and the EC or its Member States or the EC and its Member States within their respective areas of competence as derived from the Treaty establishing the European Community, and hereinafter referred to as the "EC Party", on the other part for which this Agreement has entered into force or is provisionally applied.

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

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

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

ARTICLE 62

Entry into force, denunciation and duration

1. This Agreement shall be signed, ratified or approved in accordance with the applicable constitutional or internal rules and procedures of the respective Parties.

2. This Agreement shall enter into force the first day of the first month following the deposit of the last instrument of ratification, acceptance or approval.
3. Notifications of ratification, acceptance or approval shall be sent to the Secretary General of the Council of the European Union and to the Secretary General of the Common Market of the Eastern and Southern Africa, who shall be the depositaries of this Agreement.
4. Pending entry into force of the Agreement, the EC Party and the Signatory ESA States agree to apply the provisions of this Agreement which fall within their respective competences ("provisional application"). This may be effected either by provisional application where possible or by ratification of this Agreement.
5. Provisional application shall be notified to the depositaries. This Agreement shall be applied provisionally 10 days after the last receipt of notification of provisional application from the EC or of ratification or provisional application from all Signatory ESA States listed in Annex II.
6. Notwithstanding paragraphs 2 and 4, the EC Party and Signatory ESA States may unilaterally take steps to apply the agreement, before provisional application, to the extent feasible.

7. The EC Party or a Signatory ESA State(s) may give written notice to the other of its intention to denounce this Agreement.
8. Denunciation shall take effect one month after notification to the other Party.
9. This Agreement shall remain in force until the comprehensive EPA enters into force.

ARTICLE 63

Territorial application

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

ARTICLE 64

EPA Committee

1. An EPA Committee is hereby established.
2. The EPA Committee shall be responsible for the administration of all matters under this Agreement, including development cooperation as provided for under Article 36 and for the fulfilment of any of the tasks mentioned in this Agreement.
3. The EPA Committee shall be composed of representatives of the Parties. Each Party determines the organisation of its representation.
4. The EPA Committee shall adopt its rules of procedure within three months of entry into force of the Interim Agreement.

ARTICLE 65

Relationships with other agreements

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

4. The Parties agree that nothing in this Agreement requires them or the Signatory ESA States to act in a manner inconsistent with their WTO obligations.

ARTICLE 66

Accession

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

2. Any request for accession to this Agreement made by a State in the ESA region not listed in paragraph 1 shall be presented to the EPA Committee for determination.
3. The EPA Committee may lay down the conditions and specific arrangements of the State referred to in paragraph 2 for its accession.
4. This Agreement shall enter into force in relation to an acceding state on the date its instrument of accession is deposited.

ARTICLE 67

Accession of new Member States to the European Union

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

2. Any new Member State of the EU shall accede to this Agreement from the date of its accession by means of a clause to that effect in the act of accession. If the act of accession to the EU does not provide for such automatic accession to this Agreement, the EU Member State concerned shall accede by depositing an act of accession with the two depositaries, which shall arrange for certified copies to be sent to the ESA States.

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

ARTICLE 68

Amendments

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

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

ARTICLE 69

Authentic texts

This Agreement is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each of these texts being equally authentic.

ARTICLE 70

Annexes

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

LIST OF ANNEXES

- Annex I Customs duties on products originating in ESA States
- Annex II List of ESA States taking commitments under Chapter II and customs duties on products originating in EU States into the Signatory ESA States
- Annex III ESA States exceptions on duties, taxes on exports, national treatment on internal taxation and regulation
- Annex IV Development matrix
- Protocol 1 concerning the definition of the concept of "originating products" and methods of administrative cooperation
- Protocol 2 Mutual Administrative assistance in customs matters

CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN ESA STATES

1. Without prejudice to paragraphs 2, 4, 5, 6 and 7 customs duties of the EC Party (hereinafter "EC customs duties") shall be entirely eliminated on all products of Chapters 1 to 97 of the Harmonised System, except those of Chapter 93 thereof, originating in a ESA State upon the entry into force of this Agreement. For products of Chapter 93 the EC Party shall continue to impose the applied MFN duties. For indicative purposes the schedule of EC customs duties applicable to products originating in a ESA State is appended to this Annex.

2. EC customs duties on the products of tariff heading 1006 originating in the ESA States shall be eliminated as from 1 January 2010, with the exception of EC customs duties on the products of subheading 1006 10 10 which shall be eliminated as from the entry into force of this Agreement.

3. The EC Party and the Signatory ESA States agree that the provisions of Protocol 3 of the Cotonou Agreement (hereinafter the "Sugar Protocol") shall remain applicable until 30 September 2009, and that thereafter the Sugar Protocol shall no longer be in force between them. For the purposes of Article 4(1) of the Sugar Protocol, the delivery period 2008/2009 will last from 1 July 2008 to 30 September 2009. The guaranteed price for 1 July to 30 September 2009 shall be decided following the negotiation provided for in Article 5(4).

4. EC Customs duties on products of tariff heading 1701 originating in an ESA State shall be eliminated as from 1 October 2009. Until EC customs duties are entirely eliminated, and in addition to the allocations of tariff rate quotas at zero duty set out in the Sugar Protocol, a tariff rate quota at zero duty of 75 000 tonnes shall be opened for marketing year ¹ 2008/2009 for products of tariff heading 1701, white sugar equivalent, originating in the ESA States. No import license shall be granted with regard to products to be imported under this additional tariff rate quota, unless the importer undertakes to purchase such products at a price at least equal to the guaranteed prices fixed for sugar imported into the EC Party under Sugar Protocol.

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

5. (a) The EC Party may, during the period between 1 October 2009 and 30 September 2015 impose the applied Most Favoured Nation duty on the products originating in ESA States of tariff heading 1701 [sugar] imported in excess of the following levels expressed in white sugar equivalent, which are deemed to cause a disturbance in the EC Party sugar market:
- (i) 3,5 million tonnes in a marketing year of such products originating in States members of the African, Caribbean and Pacific Group of States (ACP States) signatory to the Cotonou Agreement, and
 - (ii) 1,38 million tonnes in marketing year 2009/2010 of such products originating in ACP States that are not recognised by the United Nations as least developed countries. The figure of 1,38 million tonnes shall increase to 1,45 million tonnes in marketing year 2010/2011, and 1,6 million tonnes in the following four marketing years.

- (b) The importation of products of tariff heading 1701 originating in any ESA State that is recognised by the United Nations as a least developed country shall not be subject to the provisions of subparagraph 5(a). However, such imports shall remain subject to the provisions of Article 21 (safeguard clause) ¹.
- (c) The imposition of the applied Most Favoured Nation duty shall cease at the end of the marketing year during which it was introduced.
- (d) Any measure taken pursuant to this paragraph shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body.

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

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

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

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

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

LIST OF ESA STATES
TAKING COMMITMENTS UNDER CHAPTER II
AND CUSTOMS DUTIES ON PRODUCTS
ORIGINATING IN EU STATES
INTO THE SIGNATORY ESA STATES

The ESA States referred to in Article 6(1) shall be:

Union of Comoros

Republic of Madagascar

Republic of Mauritius

Republic of Seychelles

Republic of Zambia

Republic of Zimbabwe

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

(i) Exceptions on national treatment on internal taxation and regulation:

A: Seychelles: Price controls on imports as provided for under the "trades tax act of 1992"
– Duration for exception – 10 years

B: Zimbabwe: None

C: Mauritius: None

D: Madagascar: None

E: Comoros: None

F: Zambia: None

(ii) Exceptions on duties, taxes on exports:

A: Seychelles: None

B: Zimbabwe: None

C: Mauritius : None

D: Madagascar: None

E: Comoros: None

F: Zambia: Export duties on the following tariff lines, as provided on 30 September 2008 under Ninth schedule (Section 72A), Export Tariff, Amendment Act 2008, Customs and Excise Act Chapter 322 of the Law of Zambia:

| HS code | Duty rate | Product description |
|------------|--|--|
| 1207.20.00 | 15 % | Cotton seed |
| 5201.00.00 | 15 % | Cotton, not carded or combed |
| 2603.00.00 | 15 % | Copper ores and concentrates |
| 7204 | | Ferrous waste and scrap Re-melting scrape ingots of iron or steel |
| 7204.10.00 | 25 % or 80,000 (eighty thousand kwacha) per tonne whichever is greater | Waste of cast iron |
| 7204.21.00 | 25 % or 80,000 (eighty thousand kwacha) per tonne whichever is greater | - Waste and scrap alloy steel: - Of stainless steel |
| 7204.29.00 | 25 % or 80,000 (eighty thousand kwacha) per tonne whichever is greater | - Waste and scrap alloy steel: Other |
| 7204.30.00 | 25 % or 80,000 (eighty thousand kwacha) per tonne whichever is greater | Waste and scrap of tinned iron or steel |

| HS code | Duty rate | Product description |
|------------|--|---|
| 7204.41.00 | 25 % or 80,000 (eighty thousand kwacha) per tonne whichever is greater | Other waste and scrap -- Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles |
| 7204.49.00 | 25 % or 80,000 (eighty thousand kwacha) per tonne whichever is greater | Other waste and scrap - Other |
| 7204.50.00 | 25 % or 80,000 (eighty thousand kwacha) per tonne whichever is greater | Other waste and scrap - Re-melting scrap ingots |
| 7401.00.00 | 15 % | Copper mattes; cement copper (precipitated copper) |
| 7402.00.00 | 15 % | Unrefined copper; copper anodes for electrolytic refining |
| 7404.00.00 | 25 % or 1,000,000 (one million kwacha) per tonne whichever is greater | Copper waste and scrap |
| 7602.00.00 | 25 % or 1,000,000 (one million kwacha) per tonne whichever is greater | Aluminum waste |
| 7902.00.00 | 25 % or 1,000,000 (one million kwacha) per tonne whichever is greater | Zinc waste and scrap |

DEVELOPMENT MATRIX

| Key Areas | Objective and illustrative activities |
|-------------------------------|--|
| 1. Infrastructure Development | Improve existing and priority needs in infrastructure. Develop new infrastructure, in particular shared infrastructure. Secure financing from appropriate sources. |
| (a) Energy | Increasing the regions energy generation capacity, regional networks, distribution and transmission Activities could be: (i) Expansion of energy generation, transmission and distribution infrastructure and networks to facilitate regional energy trade. (ii) Research and development of alternative environmentally sustainable sources of energy, innovation and technology transfer including improving energy efficiency and reduction of cost. |

- (iii) Legal and regulatory frameworks for establishment/strengthening and harmonisation of regional and national energy institutions to provide frameworks for cross border energy trade.
- (iv) Capacity building and design of instruments to mobilise resources for investment.

(b) Transport
(Roads, Railways,
Air and waterways)

Improving national and regional connectivity to facilitate deepening of regional integration in the movement of people, flow of goods and services and better access to markets

Activities could be:

- (i) Construction of, modernisation, rehabilitation and up grading of national and regional transport corridors and ports and related transport facilities.

- (ii) Research and development of suitable and affordable construction materials; service standards; inter-modal transport, transit systems and technology transfer.
- (iii) Establish, strengthen and reform national and identified regional institutions for research, training, policy dialogue and service delivery.
- (iv) Improve enforcement procedures, as well as undertake policy, legal and regulatory transport reforms including policies to facilitate EU-ESA partnerships, linkages and joint ventures.
- (v) Liberalisation of the air transport services, provision of common management systems and institutions.
- (vi) Design instruments for attracting/mobilising resources for investment.

- (c) Telecommunications Strengthening of the telecommunication networks, notably the improvement of the ICT infrastructure to foster competitiveness, innovation and smooth transition to an information society

Activities could be:

- (i) Development and harmonisation of ICT policy and infrastructure sharing, reforms in legal and regulatory frameworks and systems.
- (ii) Capacity building for human resource development; service standards to facilitate trade, commerce and business transactions; ICT enabled services particularly for young professionals and institutional reforms to allow for integrated electronic information systems.
- (iii) Development of the backbone ICT infrastructure through EU ESA partnerships, innovation and joint ventures for regional connectivity and to facility infrastructure sharing in public and private sector.
- (iv) Design of instruments to facilitate EU ESA partnerships, innovation and joint ventures to mobilise resources for investment and facilitate private sector investment in ICT infrastructure.

(d) Water Supply for production

Develop water supply infrastructure for water harnessing, treatment and disposal management systems and sustainable utilisation of transboundary water resources for productive purposes

Activities could be:

- (i) Construction of water dams, irrigation and hydro-electric infrastructure and promotion of sustainable irrigation schemes, programmes for pollution control, reuse and recycling of waste water.
- (ii) Establishment of strategic water catchments and water storage areas in rural and urban areas.
- (iii) Technical assistance for exchange programmes and capacity building on water governance, service standards and regional water partnerships.
- (iv) Facilitate EU ESA partnerships, innovations and joint ventures between economic operators and under "Water for Life Initiative".
- (v) Establishment of a regional research centre and other centres of excellence in R&D.

2. Productive Sectors
- Increase competitiveness of the productive sectors in the areas of Processing (value addition), Marketing and Distribution of products and services
- (a) Agriculture and Livestock
- Promote sustainable agriculture, improve production, productivity and diversification, develop agro-industry, trade, and ensure food security
- Activities could be:
- (i) Development of harmonised regional policies, legal and regulatory frameworks, Standards and Quality Assurance and certification instruments accredited to international standards and capacity building on sustainable production systems.
 - (ii) Construct and improve irrigation facilities and infrastructure, rural infrastructure linking production areas to markets, cold storage chains and related infrastructure.
 - (iii) Promotion of Agricultural/Livestock R&D and its implementation; gender mainstreaming in access to production factors; strengthening of the value chain and technology transfer.

- (iv) Development of special vehicle insurance schemes and instruments for access to finance.
- (v) Establish and strengthen institutions to promote modalities of disease handling, implement national and trans-boundary disease control programme and establishment of national and regional early warning systems and centres of excellence for agricultural workers.

(b) Fisheries

Promote, and ensure sustainable utilisation of fishery resources including fish farming development and market technical standards requirements

Activities could be:

- (i) Institutional strengthening for standards development and related capacity building and quality assurance programmes to meet market technical requirements in accordance with international standards.
- (ii) Support for updating policy, legal and regulatory reforms and institutional developments and reforms to meet the international standards.

- (iii) Capacity building on fish production, productivity, food safety and hygiene, marketing, aquaculture farming, post harvest handling technologies for both large and artisan fishers. And capacity building for fishery officers in public sector.
- (iv) R&D on fish stock assessments and conservation, monitoring, control and surveillance programmes for sustainable fish resource utilisation and development and improvement of infrastructure for inland fisheries and aquaculture farming; export market chains; product development, diversification and branding.
- (v) Support and facilitation of private sector participation in the establishment of cold storage chains.
- (vi) Design policies and instruments to facilitate EU ESA partnerships, innovations, joint ventures; and related finance facilities for industrial and SME fishers.

(c) Mining

Address vulnerability of mineral dependent countries, ensure environmentally sustainable mining and improve investment climate to facilitate private sector participation and protect small scale miners and community rights

Activities could be:

- (i) Design policies and regulatory frameworks to promote EU ESA partnerships, linkages and joint ventures for technology transfer.
- (ii) Capacity building and institutional support for exploration, exploitation, marketing and information exchange; R&D, value addition and product diversification; promotion of health and safety standards.
- (iii) Support programmes that ensure local community participation and protect small scale miners and community rights.

- (iv) Information exchange on mining and mineral resources and geo-science to aid in exploration and mining investment and institutional and enterprise support for adoption of environmental friendly technologies in the mining productive processes.
- (v) TA to create mineral beneficiation and processing capacities and in particular support value addition and establish training programmes in the manufacture of jewellery and lapidary industries. Establishment of a regional post-graduate training centre on mineral law and administration, mineral and resource economies and business management.
- (vi) Develop policy and mechanisms to manage vulnerability of mineral export dependency countries.

(d) Services

Expand services and improve existing including quality, access and competitiveness. Facilitate trade in services.

Activities could be:

- (i) Policy and legal framework to support trade in services in the region.

- (ii) Enhance ICT infrastructure sharing and capacity building on ICT enabled services.
- (iii) Rehabilitation and upgrading of institutional infrastructures and establishing institutions to coordinate private sector trade in services.
- (iv) Support to carry out studies for selective liberalisation and support to deepen financial reforms; and diversification of financial instruments.
- (v) Support for centres of excellence for quality leadership training, management and entrepreneurship; establish training centres for service providers and strengthen statistics institutions. Training on Monetary Policy and the Financial Sector.
- (vi) Macro-econometric modelling in the services sector.

(e) Tourism

Sustainable development of a competitive tourism industry nationally and regionally; linked to other economic sectors while preserving, safeguarding and promoting natural, historic, cultural, integrity and interests of local communities

Activities could be:

- (i) Development of sustainable, harmonised tourism policies that link public, private and local communities.

- (ii) Joint development and promotion of diversified tourism products in partnership with local communities.
- (iii) Support to public/private in the expansion of tourism infrastructure in high potential areas.
- (iv) Establishment of Regional Tourism Centres of excellence for leadership training, management and entrepreneurship and support for participation in international tourism promotion fairs and exhibitions.
- (v) Capacity building in human resources, improvement in service standards and institutional structures.

(f) Manufacturing
(Industry)

Create a conducive investment climate with complementary capacity and institutional frameworks

Activities could be:

- (i) Policy, legal and regulatory reforms, capacities and strategies to create and maintain a predictable and secure investment climate in support of regional integration and globalisation.

- (ii) Support the development of appropriate instruments, institutions and intermediary organisations to promote investment, EU ESA public/public sector partnerships, access to finances – in particular to access EC financial institutions and investment funds. Support R&D in research institutions.
- (iii) Develop and strengthen national and identified regional centres of excellence for human resource development, skills training, strengthen institutional capacities of investment promotional agencies, business associations and chambers of commerce.
- (iv) Capacity building for business support services to SME sector in product/design development, modernisation of the manufacturing sector; entrepreneurship development; marketing, technology innovations development. Technology for increased productivity in both large and SMEs sectors.

- (v) Support to promote the development of activities in areas in the areas of processing, marketing, distribution and transportation and promotion of productivity programmes, value addition and harmonisation of national/regional SQMT standards.
- (vi) Support for the establishment/adoption/upgrading of environmental protection plants for treatment of industrial effluent, uptake of clean air production technology for environmental protection.

(g) Gender

Promotion of female entrepreneurship through targeted interventions

Activities could be:

- (i) Support Programmes that help women improve access to all resources in particular those for trade and development.
- (ii) Promote female entrepreneurship to facilitate participation in regional and global markets.

3. Regional Integration

Strengthen and deepen regional integration

(a) Regional economic integration

Development of regional markets, harmonisation of policies, strengthening of fiscal administrations and policy, macroeconomic stability, trade facilitation, harmonisation of standards, enforcement and arbitration, facilitate movement of people, goods and services, and capital; and establish and invest in regional institutions and structures

Activities could be:

- (i) Support for development and harmonisation of regional trade/ investment/ fiscal and financial policies and regulatory frameworks consistent with WTO rules, instruments and standards.
- (ii) Facilitate trade in services and right of establishment and movement of goods, services, capital and people and support to exploit fully transboundary opportunities, improve coordination, cooperation and communication including support for e-commerce.

- (iii) Support to establish/strengthen institutions of regulatory bodies for enforcement and arbitration and support towards amending and development of commercial laws to address emerging trade arrangements and products/services. Support towards R&D, in particular to centres of excellence.
- (iv) Harmonisation of statistical methods of data collection, analysis and interpretation and support to increase human resource capacity.
- (v) Budgetary support for sequenced liberalisation linked to regional integration. Development of facilities and instruments for mobilising resources for trade and investment.
- (vi) Support to build human and institutional capacities and strengthen related institutional governance to facilitate faster implementation of customs administration and procedures to meet emerging security requirements.

(b) Management of Transboundary programmes

Facilitate movement of people, goods and services and capital. Exploit fully transboundary opportunities; improve coordination, cooperation and communication among ESA countries.

Activities could be:

- (i) Coordinated approach to regional/continental management of transboundary programmes which include among others disease control and environmental management.
- (ii) Support towards regional programmes that facilitate free movement of people, goods, services and capital and support to establish or strengthen regional/continental institutions coordinating transboundary programmes.
- (iii) Strengthening regulatory frameworks for transboundary programmes.

(c) Management of the environment and natural resources

Protect the environment and enhance biodiversity conservation, genetic preservation, protection and sustainable utilisation of natural resources; and facilitate and encourage sustainable utilisation of shared natural resources taking into account the linkage between trade and environment

Activities could be:

- (i) TA to implement Bonn Guidelines and facilitate participation in international environment agreements, conventions and treaties and support for stakeholder awareness programmes and support for building partnerships. Promotion of joint ventures, partnerships and linkages between ESA and EU institutions and enterprises.
- (ii) Support to strengthen environment policy, strategies, legislation, administration and resource management and sustainable development; and institutional capacity to enforce environment legislations and standards and programmes to involve communities in the management of natural resources.

- (iii) Support towards the development of infrastructure and technology transfer, and support for water pollution control, purification and conservation, solid and water waste management, treatment and sanitation; and disposal of industrial and toxic wastes. TA for R&D, management and capacity building on environmental standards.
- (iv) Support to mitigate against natural disasters, prevention of environmental disasters and loss of biodiversity.
- (v) Promotion and protection of indigenous/traditional knowledge associated with biological resources and eco-systems.

(d) Regional peace, stability and security

Promote and enhance regional initiatives on peace and security

Activities could be:

- (i) Capacity building for conflict prevention actors (public sector, security forces, civil society and politicians).
- (ii) Promote appropriate mechanisms for early warning and promote appropriate mechanisms for conflict management and resolution.

(iii) Support to institutions that are the backbone to peace and security (media, civil society and public).

(iv) Enhance capacities for peace keeping.

(e) Cultural development Promote and protect culture, heritage and indigenous traditional knowledge and practices for development

Activities could be:

(i) Develop and promote cultural industries and enhance market access of indigenous products.

4. Trade policy and Regulations Strengthen business and support enterprise development

(a) Support to regional trade arrangements and negotiations Analyse and implement Multilateral Trade Agreements and financing. Strengthen partnerships in the region and between the region and the EC.

Activities could be:

(i) Support to strengthen analytical capacities for policy making and negotiations and support successful towards implementation of regional and international agreements.

- (ii) Stakeholder sensitisation programmes regional/multilateral trade agreements including financing mechanisms in place.
- (iii) Strengthen regional partnerships and improve the national and regional negotiation.

(b) Trade Facilitation

Improve efficiency, governance and smooth transit arrangements. Support trade/ investment facilitating organisations/institutions and the putting in place of guarantee funds and risk capital.

Activities could be:

- (i) Built regional policies and institutional capacities to facilitate regional trade in TRI, consumer protection.
- (ii) Implementation of one-stop transit arrangements and where applicable customs collections at first port of entry including improvement of ports capacities with the private sector to provide quality services.

- (iii) Compliance and enforcement of internationally accredited harmonised standards, technical regulations and simplification of ROO and safeguard mechanisms for ease of application.
- (iv) Employment of technology (scanners, computerisation) for effective service provision and enhanced capacities of trade/investment facilitating organisation and institutions and business support services.
- (v) Establishment of guarantee funds and risk capital to the business communities.

(c) Disputes settlement mechanisms

Establish new and strengthen existing national and regional dispute settlement institutions. National and International recognition of arbitration decisions.

Activities could be:

- (i) Establishment/ strengthening of arbitration institutions and safeguard mechanisms.
- (ii) Training and capacity building for trade lawyers to interpret and enforce trade laws, settle disputes arising thereof.

- (iii) Domestication of international agreements/conventions/treaties to facilitate international obligations and recognition of arbitration decisions.
- (iv) Support to create awareness to stakeholders on dispute settlement mechanisms.

(d) Legal and Regulatory Frameworks

Support strengthening of judicial security and legality of private investment. Harmonisation of commercial laws. Development and adoption of employment laws. Facilitate and protect foreign investments. Protection of Consumer Rights and Intellectual Property Rights including folklore and traditional knowledge.

Activities could be:

- (i) Domestication of international agreements/conventions/treaties to strengthen judicial security and private investment.
- (ii) Support for capacity building for the development of legal frameworks responsive to Agreements on trade and investments and support for modernisation and development of commercial laws and for creating awareness of legal and regulatory frameworks.

5. Trade Development Improve and encourage an enabling business climate, and access to business related services
- (a) Business climate Support policy development (of business friendly laws and regulations). Facilitate removal of barriers to trade.
- Activities could be:
- (i) Review business laws/commercial laws.
- (ii) Enhance capacities of enforcement agencies and personnel to reduce barriers to trade.
- (b) Business Support Services and Institutions Establish mechanisms to encourage Public Private Partnerships and Community Private Partnerships. Develop and strengthen intermediary institutions/organisations. Develop and strengthen management information systems. Strengthen research and development capacities.
- Activities could be:
- (i) Capacity and institutional development to entrench public/private sector and local community partnerships and sharing of benefits from trade and sustainable exploitation of natural resources.

- (ii) Development of appropriate financial and intermediary institutions/organisations for business support services and strengthen networked information management systems to facilitate trade.
- (iii) Strengthen research capacities and institutions to inform business decisions.

(c) Access to trade
finance

Establish, promote and strengthen finance institutions. Facilitate and improve access to finance. Development of innovative financing.

Activities could be:

- (i) Establish, promote and strengthen financial institutions and deepen financial reforms to assist in mobilising resources for trade and investment.
- (ii) Design of instruments for businesses to access trade/investment resources and innovating financing mechanisms.

- (d) Trade promotion and market development in the productive and services sectors
- Develop and enhance institutional and enterprise development
- Activities could be:
- (i) Establish/ enhance, restructure and commercialise trade/investment agencies.
 - (ii) Development of entrepreneurship.
 - (iii) Strengthen capacities of business service providers.
- (e) Private Sector Development
- To support in particular industrial development, MSMEs, mining, minerals and tourism. Identify and support privatisation/ commercialisation as appropriate.
- Activities could be:
- (i) Capacity strengthening of business institutions in public and private sector and civil society.
 - (ii) Strengthen and facilitate trade information access, networks and information sharing and training for professionals on trade facilitation, export promotion and market research, etc.

- (iii) Development of facilities and institutions for private sector participation.
- (iv) Facilitation for adoption of new technology particularly for the micro and SMEs.

6. Adjustment Cost

To mitigate against fiscal revenue losses and economic costs of adjustment

- (a) Restructuring of industries, trade and policies and support to social services

Ensure competitiveness and ensure alignment of policies. Provide support for social sector development, social services and human resource development and education.

Activities could be:

- (i) Restructuring of industrial sector and adoption of economic policies for competitiveness and diversification into new economic sectors.
- (ii) Retraining of redundant labour to acquire new skills for restructured industries and new economic section.

- (b) Loss of fiscal revenue Macroeconomic support to mitigate against revenue loss, protect basic service sectors e.g health & education and provide interventions for net food importing countries

Activities could be:

- (i) Provision of resources for loss of revenue from tariff dismantling, deepening of regional integration and negative implication of BOP.
- (ii) Provision of safety net for social sector development, social services, human resource development and net food importing countries.

- (c) Debt Relief Debt swap particularly for non-LDCs who have not benefited from HIPC.

7. Institutions

Support capacity building for trade and investment promotion to ensure the effective implementation of EPAs and the regional reforms through the national regional and international private sector

Activities could be:

- (i) Refocusing the activities of EPA preparatory institutional arrangements towards monitoring EPA related commitments.
- (ii) Strengthen partnerships at national and regional level.

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

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;

- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Community or in the ESA States in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in the ESA States;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 3 and 4 with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Community or in one of the ESA States;

- (j) "chapters" and "headings" mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters;
- (n) "OCTs" means the Overseas Countries and Territories as defined in Annex IX;
- (o) "other ACP States" means all the ACP States in exception of the ESA States.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of the ESA–EU Economic Partnership Agreement, hereinafter referred to as "the Agreement" the following products shall be considered as originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 6 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 7.
2. For the purpose of the Agreement, the following products shall be considered as originating in an ESA State:
 - (a) products wholly obtained in an ESA State within the meaning of Article 6 of this Protocol;

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

ARTICLE 3

Cumulation in the Community

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the Community if they are obtained there, incorporating materials originating in an ESA State, in the other ACP States or in the OCT, provided the working or processing carried out in the Community goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the Community.

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

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

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

6. The cumulation provided in this Article may only be applied provided that:
- (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;
 - (b) materials and products have acquired originating status by the application of the same rules of origin as provided in this Protocol; and
 - (c) the Community will provide the ESA States, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The European Commission shall publish in the Official Journal of the European Union (C series) and the ESA States shall publish according to their own procedures the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.
7. The cumulation provided for in this Article may only be applied after 1 October 2015 for the products listed in Annex X and after 1 January 2010 for rice of tariff heading 1006 respectively.

ARTICLE 4

Cumulation in the ESA States

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in an ESA State if they are obtained there, incorporating materials originating in the Community, in the other ACP States, in the OCTs or in the other ESA States, provided the working or processing carried out in that ESA State goes beyond the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Where the working or processing carried out in the ESA State does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in that ESA State only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in that ESA State.
3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2 of this Article, which do not undergo any working or processing in the ESA State, retain their origin if exported into one of these countries or territories.

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

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

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

- (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;
- (b) materials and products have acquired originating status by the application of the same rules of origin as provided in this Protocol; and

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

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

8. This Article shall not apply to products of Annex XII originating in South Africa. The cumulation provided for in this Article shall apply to the products originating in South Africa listed in Annex XIII after 31 December 2009.

ARTICLE 5

Cumulation with neighbouring developing countries

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

- (a) the working or processing carried out in the ESA State exceeds the operations listed in Article 8;
- (b) the ESA States, the Community and the neighbouring developing countries concerned have concluded an agreement on adequate administrative cooperation procedures which will ensure correct implementation of this paragraph.

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

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

ARTICLE 6

Wholly obtained products

1. The following shall be considered as wholly obtained in an ESA State or in the Community:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) fruit and vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e)
 - (i) products obtained by hunting or fishing conducted there;
 - (ii) products of aquaculture, including mariculture, where the fish are born and raised there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of an ESA State by their vessels;

- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there which are fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

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

- (a) which are registered in an EC Member State or in an ESA State;
- (b) which sail under the flag of an EC Member State or of an ESA State; or

(c) which meet one of the following conditions:

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

or

(ii) they are owned by companies

- which have their head office and their main place of business in an EC Member State or in an ESA State; and
- which are at least 50 per cent owned by an EC Member State or by an ESA State, public entities or nationals of that State.

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

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

ARTICLE 7

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2, when the conditions set out in that Annex are fulfilled.

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

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

- (a) their total value does not exceed 15 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

ARTICLE 8

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 7 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;

- (h) peeling, stoning and shelling of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) a combination of two or more operations specified in (a) to (n);

(p) slaughter of animals.

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

ARTICLE 9

Unit of qualification

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

Accordingly, it follows that:

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

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

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

ARTICLE 10

Accessories, spare parts and tools

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

ARTICLE 11

Sets

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

ARTICLE 12

Neutral elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 13

Principle of territoriality

1. Except as provided for in Articles 3, 4 and 5 the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the ESA States or in the Community.
2. Except as provided for in Articles 3, 4, and 5 where originating goods exported from an ESA State or from the Community to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same goods as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 14

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between an ESA State and the Community or through the territories of the other countries referred to in Articles 3, 4 and 5 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

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

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

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

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

ARTICLE 15

Exhibitions

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

- (b) the products have been sold or otherwise disposed of by that exporter to a person in an ESA State or in the Community;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

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

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

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

TITLE IV

PROOF OF ORIGIN

ARTICLE 16

General requirements

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

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

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

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

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

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

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

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State or of an ESA State if the products concerned can be considered as products originating in the Community or in an ESA State or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

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

"ISSUED RETROSPECTIVELY".

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

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

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

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

"DUPLICATE".

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

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

ARTICLE 20

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

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

ARTICLE 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in an ESA State or in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and 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 to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

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

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of the Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 23

Validity of proof of origin

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

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

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

ARTICLE 24

Transit procedure

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

- the word "transit",
- the name of the country of transit,
- the official stamp, a specimen of which has been made available to the European Commission, in conformity with Article 34,
- date of the endorsements.

ARTICLE 25

Submission of proof of origin

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

ARTICLE 26

Importation by 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) for the interpretation of the Harmonised System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

ARTICLE 27

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 28

Information procedure for cumulation purposes

1. When Articles 3(1), 4(1) and 5 are applied, the evidence of originating status within the meaning of this Protocol, of the materials coming from an ESA State, from the Community, from another ACP State, an OCT or from another country with which cumulation is applicable shall be given by a movement certificate EUR.1 or by the supplier's declaration, a specimen of which appears in Annex V A to this Protocol, given by the exporter in the State or in the Community from which the materials came.
2. When Articles 3(4) and 4(4) are applied, the evidence of the working or processing carried out in an ESA State, in the Community, in another ACP State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V B to this Protocol, given by the exporter in the State or in the Community from which the materials came.
3. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.

5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.
7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
8. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

ARTICLE 29

Supporting documents

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

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5, issued or made out in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in an ESA State, in the Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and in accordance with this Protocol.

ARTICLE 30

Preservation of proof of origin and supporting documents

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

ARTICLE 31

Discrepancies and formal errors

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

ARTICLE 32

Amounts expressed in euro

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

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

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

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

5. The amounts expressed in euro shall be reviewed by the Customs Cooperation Committee at the request of the Community or of the ESA States. When carrying out this review, the Customs Cooperation Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 33

Administrative conditions for products to benefit from the Agreement

1. Products originating within the meaning of this Protocol in the ESA States or in the Community shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.
2. The contracting Parties shall undertake to put in place:
 - (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 5;

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

It shall make the notifications referred to in Article 34.

ARTICLE 34

Notification by customs authorities of the Parties

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

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

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

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

ARTICLE 35

Mutual assistance

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

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

ARTICLE 36

Verification of proof of origin

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the 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 request of verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's or manufacturer's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

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

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

ARTICLE 37

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an invoice declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

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

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

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

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

ARTICLE 38

Dispute settlement

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

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

ARTICLE 39

Penalties

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

ARTICLE 40

Free zones

1. The ESA States and the Community shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in an ESA State or in the Community are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

ARTICLE 41

Customs Cooperation Committee

1. A Customs Cooperation Committee, hereinafter referred to as "the Committee", shall be set up and charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field.
2. The Committee shall examine regularly the effect on the ESA States and in particular on the least developed ESA States of application of the rules of origin and shall recommend to the EPA Committee appropriate measures.
3. The Committee shall take decisions on cumulation under the conditions laid down in Article 5.
4. The Committee shall take decisions on derogations from this Protocol, under the conditions laid down in Article 42.
5. The Committee shall meet regularly and with an agenda agreed in advance by the ESA States and the Community.

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

ARTICLE 42

Derogations

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

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

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

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

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

- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The same rules shall apply to any requests for extension.

The Committee may modify the form.

3. The examination of requests shall in particular take into account:
 - (a) the level of development or the geographical situation of the ESA State or States concerned;
 - (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in an ESA State to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;
 - (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.
4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

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

- (a) the economic and social impact of the decision to be taken especially in respect of employment;
- (b) the need to apply the derogation for a period taking into account the particular situation of the ESA State concerned and its difficulties.

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

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

8. Without prejudice and in addition to paragraphs 1 to 7, derogations concerning canned tuna and tuna loins shall be granted within an annual quota of 8 000 tonnes for canned tuna and within an annual quota of 2 000 tonnes for tuna loins.

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

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

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

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

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

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

TITLE VI

CEUTA AND MELILLA

ARTICLE 43

Special conditions

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

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

TITLE VII

FINAL PROVISIONS

ARTICLE 44

Amendments to the Protocol

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

ARTICLE 45

Annexes

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

ARTICLE 46

Implementation of the Protocol

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

ANNEX I TO PROTOCOL 1

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

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

Example:

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

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

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

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

Example:

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

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

Example:

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

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

Example:

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

In such cases, the starting material would normally be at the stage before yarn – that is the fibre stage.

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

Note 4:

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

2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- 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 No 5605 (metallised yarn) incorporating a strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

Example:

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

Example:

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

Example:

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

Example:

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

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

Note 6:

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

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

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

For example, ¹ if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

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

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process¹;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

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

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

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

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process¹

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

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

- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;

- (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.
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ANNEX II TO PROTOCOL 1

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 01 | Live animals | All the animals of Chapter 1 used must be wholly obtained | |
| Chapter 02 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained | |
| ex Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates; except for: | All the materials of Chapter 3 used must be wholly obtained | |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product | |
| 0305 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 0306 | Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product | |
| ex 0307 | Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product | |
| ex Chapter 04 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used must be wholly obtained | |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 05 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used must be wholly obtained | |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair | |
| Chapter 06 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 07 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used must be wholly obtained; | |
| Chapter 08 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 09 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used must be wholly obtained | |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading | |
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any heading | |
| ex 0910 | Mixtures of spices | Manufacture from materials of any heading | |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used must be wholly obtained | |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained | |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713 | Drying and milling of leguminous vegetables of heading No 0708 | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used must be wholly obtained | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product | |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: | | |
| | - Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non-modified mucilages and thickeners | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used must be wholly obtained | |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| | - Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 | |
| | - Other | Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 | |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading No 1503 | | |
| | - Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 | |
| | - Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained | |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: | | |
| | - Solid fractions | Manufacture from materials of any heading including other materials of heading No 1504 | |
| | - Other | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No 1505 | |
| 1506 | Other animals fats and oils and their fractions, whether or not refined, but not chemically modified: | | |
| | - Solid fractions | Manufacture from materials of any heading including other materials of heading No 1506 | |
| | - Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained | |
| 1507 to 1515 | Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other | Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516 | Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| ex Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for: | Manufacture from animals of Chapter 1 | |
| 1604 and 1605 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1702 | 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: | | |
| | - Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading No 1702 | |
| | - Other sugars in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| | - Other | Manufacture in which all the materials used must already be originating | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| | - Malt extract | Manufacture from cereals of Chapter 10 | |
| | - Other | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: | | |
| | - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained | |
| | - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading except potato starch of heading No 1108 | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives and Zea mays L. maize) used must be wholly obtained; - in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading except those of Chapter 11 | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex 2008 | - Nuts, not containing added sugar or spirit | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| | - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| | - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 2101 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | | |
| | - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used | |
| | - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading | |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005 | |
| 2106 | Food preparations not elsewhere specified or included | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained | |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009 | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | <p>Manufacture:</p> <ul style="list-style-type: none"> - using materials not classified in headings 2207 or 2208, - in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials not classified within heading Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume | |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained | |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight | Manufacture in which all the maize used must be wholly obtained | |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil | Manufacture in which all the olives used must be wholly obtained | |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained | |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used must be wholly obtained | |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating | |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite | |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm | |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental 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 | |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ¹ | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials | |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations | Operations of refining and/or one or more specific process(es) ² | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) ¹ | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 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 | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 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) ³ | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |

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

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

³ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) ¹ | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) ² | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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 Notes 7.1 and 7.3.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--------------------------------|--|--|
| (1) | (2) | (3) | or (4) |
| ex 2805 | "Mischmetall" | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ¹ | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ² | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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 Notes 7.1 and 7.3.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2932 | - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934 | Nucleic acids and their salts; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 3003 and 3004 | <p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <p>- Obtained from amikacin of heading No 2941</p> <p>- Other</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product</p> | |
| | | <p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product;</p> <p>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 31 | Fertilisers; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate | Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3205 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹ | Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different "group" ¹ in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight | Operations of refining and/or one or more specific process(es) ² | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 3404 | Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product | |
| | - Other | Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No 1516; | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | | - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; | |
| | | - materials of heading No 3404 However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: | | |
| | - Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading No 3505 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | - Other | Manufacture from materials of any heading, except those of heading No 1108 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3701 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: | | |
| | - Instant print film for colour photography, in packs | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3702 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3801 | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| | - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3803 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3806 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 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: | | |
| | - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 3822 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | | |
| | -Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| | -Industrial fatty alcohols | Manufacture from materials of any heading including other materials of heading No 3823 | |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| | <p>-The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| | <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> | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| | <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> | | |
| | -Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| | -Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which: -the value of all the materials used does not exceed 50 % of the ex-works price of the product; The value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹ | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| | - Other | Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ² | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3907 | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product ³ | |

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

² 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.

³ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| | - Polyester | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A) | |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product | |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: | | |
| | - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| | --Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹ | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| | - Other | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ² | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

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

² In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| ex 3920 | - Ionomer sheet or film | 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 used does not exceed 25 % of the ex-works price of the product |
| | - Sheets of regenerated cellulose, polyamides or polyethylene | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product | |
| ex 3921 | Foils of plastic, metallised | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ¹ | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber | |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product | |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: | | |
| | - Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres | |
| | - Other | Manufacture from materials of any heading, except those of heading Nos 4011 or 4012 | |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber | |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on | |
| 4104 to 4107 | Leather, without hair or wool, other than leather of heading Nos 4108 or 4109 | Retanning of pre-tanned leather | Manufacture in which all the materials used are classified within a heading other than that of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 4109 | Patent leather and patent laminated leather; metallised leather | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4302 | Tanned or dressed furskins, assembled: | | |
| | - Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins | |
| | - Other | Manufacture from non-assembled, tanned or dressed furskins | |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading No 4302 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down | |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed | Planing, sanding or finger-jointing | |
| ex 4408 | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing | |
| ex 4409 | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: - Sanded or finger-jointed | Sanding or finger-jointing | |
| | - Beadings and mouldings | Beading or moulding | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|-----------------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding | |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size | |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces | |
| ex 4418 | - Builders' joinery and carpentry of wood | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used | |
| | - Beadings and mouldings | Beading or moulding | |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading except drawn wood of heading No 4409 | |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 4503 | Articles of natural cork | Manufacture from cork of heading No 4501 | |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 | |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 | |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 | |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials not classified within heading Nos 4909 or 4911 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 4910 | Calendars of any kind, printed, including calendar blocks: | | |
| | - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| | - Other | Manufacture from materials not classified in heading Nos 4909 or 4911 | |
| ex Chapter 50 | Silk; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|-----------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5007 | Woven fabrics of silk or of silk waste: | Manufacture from yarn ² | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | Manufacture from yarn ² | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---------------------------|---|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 52 | Cotton; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5208 to 5212 | Woven fabrics of cotton | Manufacture from yarn ² | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | Manufacture from yarn ² | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from ¹ - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | Manufacture from yarn ² | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp | |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, -Chemical materials or textile pulp, or - paper-making materials | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | Manufacture from yarn ² | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from ¹ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials | |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: | | |
| | - Needleloom felt | Manufacture from ² : - natural fibres, - chemical materials or textile pulp | |
| | - Other | Manufacture from ³ : - natural fibres, - man-made staple fibres or - chemical materials or textile pulp | |

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

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

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: | | |
| | - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered | |
| | - Other | Manufacture from ¹ : - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from ² - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |

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

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

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

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| | - Of other felt | Manufacture from ¹ : - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| | - Other | Manufacture from yarn ² : However jute fabric may be used as backing | |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | Manufacture from yarn ³ | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

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

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

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 5805 | Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn | |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: | Manufacture from yarn | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902 | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ¹ | |
| 5905 | Textile wall coverings: | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 5906 | Rubberised textile fabrics, other than those of heading No 5902: | Manufacture from yarn | |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated: | | |
| | - Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas mantle fabric | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading No 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 - Other | Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from yarn ¹ : Manufacture from yarn ² | |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from yarn ¹ | |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | | |
| | - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from fabric | |
| | - Other | Manufacture from yarn ² : | |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from fabric | |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | | |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| | - Embroidered | Manufacture from yarn ^{1 2} | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ³ |
| | - Other | Manufacture from yarn ^{4 5} | Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212: | | |

¹ See Introductory Note 6.

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

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ See Introductory Note 6.

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| | - Embroidered | Manufacture from yarn ¹ | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ² |
| | - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn ³ | Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁴ |
| | - Interlinings for collars and cuffs, cut out | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

¹ See Introductory Note 6.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ See Introductory Note 6.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: | | |
| | - Of felt, of nonwovens | Manufacture from ¹ - natural fibres, or - chemical materials or textile pulp | |
| | - Other: | | |
| | -- Embroidered | Manufacture from yarn ^{2 3} | Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| | -- Other | Manufacture from yarn ^{4 5} | |

¹ See Introductory Note 6.

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

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

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from yarn ¹ | |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: | Manufacture from fabric | |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set | |
| ex Chapter 64 | Footwear, gaiters and the like; except for: | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 | |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 65 | Headgear and parts thereof, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres ¹ | |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ² | |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

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

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | |
| Chapter 69 | Ceramic products | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|-----------------------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 70 | Glass and glassware; except for : | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 7003 ex 7004 and ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading No 7001 | |
| 7006 | Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: | | |
| | - glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ¹ | Manufacture from non-coated glass plate substrate of heading No 7006 | |
| | - other | Manufacture from materials of heading No 7001 | |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading No 7001 | |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading No 7001 | |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading No 7001 | |

¹ SEMII-Semiconductor Equipment and Materials Institute Incorporated.

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product | Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) | Manufacture in which all the materials used are classified within a heading other than that of the product | Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones | |
| 7106, 7108 and 7110 | Precious metals: | | |
| | - Unwrought | Manufacture from materials not classified within heading No 7106, 7108 or 7110 | Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| | - Semi-manufactured or in powder form | Manufacture from unwrought precious metals | |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought | |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 7117 | Imitation jewellery | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 72 | Iron and steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205 | |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading No 7207 | |
| ex 7218 | Semi-finished products | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205 | |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218 | |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading No 7218 | |
| ex 7224 | Semi-finished products | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205 | |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224 | |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading No 7224 | |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 7301 | Sheet piling | Manufacture from materials of heading No 7206 | |
| 7302 | Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading No 7206 | |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading No 7206, 7207, 7218 or 7224 | |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product | |
| 7308 | Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 7401 | Copper mattes; cement copper (precipitated copper) | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7402 | Unrefined copper; copper anodes for electrolytic refining | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7403 | Refined copper and copper alloys, unwrought: | | |
| | - Refined copper | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| | - Copper alloys and refined copper containing other elements | Manufacture from refined copper, unwrought, or waste and scrap of copper | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 7404 | Copper waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 7405 | Master alloys of copper | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 75 | Nickel and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 7601 | Unwrought aluminium | Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |
| 7602 | Aluminium waste or scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 77 | Reserved for possible future use in HS | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 7801 | Unwrought lead: | | |
| | - Refined lead | Manufacture from "bullion" or "work" lead | |
| | - Other | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used | |
| 7802 | Lead waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 81 | Other base metals; cermets; articles thereof: | | |
| | - Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product | |
| | - Other | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 8206 | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used | |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used | |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product | |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8401 | Nuclear fuel elements | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product | |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers | Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8409 | Parts suitable for use solely or principally with the engines of heading No 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8411 | Turbo-jets, turbo propellers and other gas turbines | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8413 | Rotary positive displacement pumps | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8414 | Industrial fans, blowers and the like | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - 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 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8419 | Machines for wood, paper pulp and paperboard industries | Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: | | |
| | - Road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| | - Other | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores pile-drivers and pile-extractors; snow-ploughs and snow-blowers | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| ex 8431 | Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8448 | Auxiliary machinery for use with machines of headings Nos 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8452 | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines, sewing machine needles: | | |
| | - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; - the thread tension, crochet and zigzag mechanisms used are already originating | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 8482 | Ball or roller bearings | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| 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: | <p>Manufacture in which</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 8501 | Electric motors and generators (excluding generating sets) | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8502 | Electric generating sets and rotary converters | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: | | |
| | - Matrices and masters for the production of records | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| | - Other | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product | <p>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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 8527 | Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: | | |
| | - Suitable for use solely or principally with video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| | - Other | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517 | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8542 | Electronic integrated circuits and microassemblies | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors, optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic 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 in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms parts of the foregoing vehicles | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: | | |
| | - With reciprocating internal combustion piston engine of a cylinder capacity: | | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|------------------------|---|---|
| (1) | (2) | (3) | or (4) |
| | - Not exceeding 50 cc | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex- works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> |
| | - Exceeding 50 cc | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| | - Other | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified in heading No 8714 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804 | Rotocopters | Manufacture from materials of any heading including other materials of heading No 8804 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection | Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9018 | 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 | Manufacture from materials of any heading, including other materials of heading No 9018 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| | - Other | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor: | | |
| | - Parts and accessories | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| | - Other | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9105 | Other clocks | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 9109 | Clock movements, complete and assembled | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9111 | Watch cases and parts thereof | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 9112 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: | | |
| | - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 92 | Musical instruments, parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 94 | Furniture bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, prefabricated buildings except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less | Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | | - its value does not exceed 25 % of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 9503 | Other toys reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 9506 | Golf clubs and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used | |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from "worked" carving materials of the same heading | |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles button blanks | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9608 | Ball-points pens; felt-tipped and other porous-tipped pens and markers fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609 | <p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, nibs or nib-points classified within the same heading may be used</p> | |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product | |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly shaped blocks | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture in which all the materials used are classified within a heading other than that of the product | |

ANNEX II(a) TO PROTOCOL 1

DEROGATIONS FROM THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS, ACCORDINGLY TO ARTICLE 7(2)

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

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

"Derogation – Annex II(a) of Protocol ... – Materials of HS heading No ... originating from ... used."

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 17 of the Protocol, or shall be added to the invoice declaration referred to in Article 21 of the Protocol.

3. The ESA States and the Member States of the Community shall take the measures necessary on their part to implement this Annex.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------|---|--|
| ex Chapter 4 | Dairy produce, - with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture in which all the materials of Chapter 4 used are wholly obtained |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all the materials of Chapter 6 used are wholly obtained |
| ex Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons, - with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture in which all the materials of Chapter 8 used are wholly obtained |
| 1101 | Wheat or meslin flour | Manufacture from materials of any heading except that of the product |
| Chapter 12 | Oil seed, oleaginous fruits; miscellaneous grain, seed, fruit; industrial or medical plants; straw and fodder | Manufacture from materials of any heading except that of the product |
| 1301 | Lac natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product |
| ex 1302 | Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - other than mucilages and thickeners, modified, derived from vegetable products | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------------|---|---|
| ex 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; - other than solid fractions | Manufacture from materials of any heading except that of the product |
| ex 1507 to ex 1515 | Vegetable oils and their fractions: | |
| | - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacture from materials of any subheading except that of the product |
| | - other than olive oils under headings 1509 and 1510 | Manufacture from materials of any heading except that of the product |
| ex 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: - fats and oils and their fractions of hydrogenated castor oil, so called "opal wax" | Manufacture from materials classified in a heading other than that of the product |
| ex Chapter 18 | Cocoa and cocoa preparations, - with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture from materials of any heading, except that of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|---|
| ex 1901 | <p>Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included .</p> <p>- with a content of materials of Chapter 17 not more than 20 % by weight</p> | Manufacture from materials of any heading, except that of the product |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | |
| | - containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the products of Chapter 11 used are originating |
| | - containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the products of Chapter 11 used are originating, - all the materials of Chapters 2 and 3 used are wholly obtained |
| 1903 | <p>Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:</p> <p>- with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight</p> | Manufacture from materials of any heading, except that of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| 1904 | <p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:</p> <p>- with a content of materials of Chapter 17 not more than 20% by weight</p> | <p>Manufacture:</p> <p>- from materials of any heading, except those of heading 1806,</p> <p>- in which all the products of Chapter 11 used are originating</p> |
| 1905 | <p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p> | <p>Manufacture in which all the products of Chapter 11 used are originating</p> |
| ex Chapter 20 | <p>Preparations of vegetables, fruit, nuts or other parts of plants:</p> <p>- from materials other than those of subheading 0711.51</p> <p>- from materials other than of headings 2002, 2003, 2008 and 2009</p> <p>- with a content of materials of Chapter 17 not more than 20% by weight</p> | <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p> |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| ex Chapter 21 | Miscellaneous edible preparations: - with a content of materials of Chapters 4 and 17 not more than 20 % by weight | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder: - with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % on weight | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |

ANNEX III TO PROTOCOL 1

FORM FOR MOVEMENT CERTIFICATE

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297 mm, a tolerance of up to plus 8 mm or minus 5 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 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

• **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. Certificate used in preferential trade between | | |
| | <p align="center">and</p> <p align="center">.</p> <p align="center">(Insert appropriate countries, groups of countries or territories)</p> | | |
| 6. Transport details (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 | |
| | 7. Remarks | | |
| 8. Item number; Marks and numbers; Number and kind of packages¹; Description of goods | 9. Gross mass (kg) or other measure (litres, m³, etc.) | 10. Invoices (Optional) | |
| 11. CUSTOMS ENDORSEMENT Declaration certified Export document ² FormNo Customs office Issuing country or territory Date (Signature) | Stamp | 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature) | |

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 required.

| | |
|--|--|
| 13. Request for verification, to: | 14. Result of verification |
| Verification of the authenticity and accuracy of this certificate is requested. (Place and date)Stamp (Signature) | Verification carried out shows that this certificate (*) <input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date)Stamp (Signature) _____ (*) Insert X in the appropriate box. |

NOTES

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

• **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 align="center">and</p> <p align="center">(Insert appropriate countries or groups of countries or territories)</p> | | |
| 6. Transport details (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 | |
| | 7. Remarks | | |
| 8. Item number; Marks and numbers; Number and kind of packages ¹ Description of goods | 9. Gross mass (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 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, manufacturer's declarations, etc.
referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX IV TO PROTOCOL 1

INVOICE DECLARATION

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

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...⁽²⁾.

English version

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

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale⁽²⁾.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hliet fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º ...⁽¹⁾), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohdeltuun oikeutettuja ... alkuperätuotteita ⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

.....⁽³⁾

(Place and date)

.....⁽⁴⁾

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

NOTES

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 40 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V A TO PROTOCOL 1

SUPPLIER DECLARATION FOR PRODUCTS
HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾
were produced in⁽²⁾ and satisfy the rules of origin governing preferential trade
between the ESA States and the European Community.

I undertake to make available to the customs authorities, if required, evidence in support of this
declaration.

.....⁽³⁾.....⁽⁴⁾
.....⁽⁵⁾

NOTE

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

(¹) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and markedwere produced"

If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice".

(²) The Community, Member State, ESA State, OCT or other ACP State. Where an ESA State, OCT or an other ACP State is given, a reference must also be made to the Community customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

(³) Place and date.

(⁴) Name and function in company.

(⁵) Signature.

ANNEX V B TO PROTOCOL 1

SUPPLIER DECLARATION FOR PRODUCTS
NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾ were produced in
.....⁽²⁾ and incorporate the following components or materials which do not have an ESA
State, other ACP State, OCT or Community origin for preferential trade:

.....⁽³⁾.....⁽⁴⁾.....⁽⁵⁾
.....
.....
.....⁽⁶⁾

I undertake to make available to the customs authorities, if required, evidence in support of this
declaration.

.....⁽⁷⁾.....⁽⁸⁾
.....⁽⁹⁾

NOTE

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (¹) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and markedwere produced"

If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice".

- (²) The Community, Member State, ESA State, OCT or another ACP State.
- (³) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- (⁴) Customs values to be given only if required.
- (⁵) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".

(⁶) "and have undergone the following processing in [the Community] [Member State] [ESA State] [OCT] [other ACP State], to be added with a description of the processing carried out if this information is required.

(⁷) Place and date.

(⁸) Name and function in company.

(⁹) Signature.

ANNEX VI TO PROTOCOL 1

INFORMATION CERTIFICATE

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

| | | | | | | |
|---|-----------------------------|---|-----------------------------|--|--|--|
| 1. Supplier ⁽¹⁾ | | INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the EUROPEAN COMMUNITY and THE ESA STATES | | | | |
| 2. Consignee ⁽¹⁾ | | | | | | |
| 3. Processor ⁽¹⁾ | | 4. State in which the working or processing has been carried out | | | | |
| 6. Customs office of importation ⁽¹⁾ | | 5. For official use | | | | |
| 7. Import document ⁽²⁾ Form : No : Series : Date <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | |
| | | | | | | |
| GOODS SENT TO THE STATES OF DESTINATION | | | | | | |
| | 8. Marks, numbers, quantity | 9. Harmonised Commodity Description and Coding System | 10. Quantity ⁽¹⁾ | | | |
| | and kind of package | heading/subheading number (HS code) | | | | |
| | | | 11. Value ⁽⁴⁾ | | | |

| | | IMPORTED GOODS USED | | |
|-------------------------|--|--|-----------------------------|-----------------------------|
| 12. | Harmonised Commodity Description and Coding System | 13. Country of | 14. Quantity ⁽³⁾ | 15. Value ⁽²⁾⁽⁵⁾ |
| | heading/subheading number (HS code) | origin | | |
| 16. | Nature of the working or processing carried out | | | |
| 17. | Remarks | | | |
| 18. CUSTOMS ENDORSEMENT | | 19. DECLARATION BY THE SUPPLIER | | |
| | Declaration certified: | I, the undersigned, declare that the information | | |
| | | on this certificate is accurate. | | |
| | Document : | | | |
| | Form :No :..... | ----- | | |
| | Customs office : | | Place :Date:..... | |
| | Date: | | | |
| | | | | |
| | | Official Stamp | | |
| | ----- (Signature) | | ----- (Signature) | |

(1)(2)(3)(4)(5) See footnotes on verso

| REQUEST FOR VERIFICATION | RESULT OF VERIFICATION |
|---|--|
| <p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p> | <p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p> |
| <p>-</p> <p style="text-align: center;">(Place and date)</p> <p>Official Stamp</p> | <p>-</p> <p style="text-align: center;">(Place and date)</p> <p>Official Stamp</p> |
| <p>.....</p> <p>(Official's signature)</p> | <p>.....</p> <p>(Official's signature)</p> <p>(*) Delete where not applicable</p> |

CROSS REFERENCES

- (1) Name of individual or business and full address.
 - (2) Optional information.
 - (3) Kg, hl, m³ or other measure.
 - (4) Packaging shall be considered as forming a whole with the goods contained therein.
However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
 - (5) The value must be indicated in accordance with the provisions on rules of origin.
-

ANNEX VII TO PROTOCOL 1

FORM FOR APPLICATION FOR A DEROGATION

| | |
|---|---|
| <p>1. Commercial description of the finished product (1) 1.1. Customs classification (H.S. code)</p> | <p>2. Anticipated annual quantity of exports to the Community (weight, No of pieces, meters or other unit)</p> |
| <p>3. Commercial description of third country materials Customs classification (H. S. code)</p> | <p>4. Anticipated annual quantity of third country materials to be used</p> |
| <p>5. Value of third country materials</p> | <p>6. Value of finished products</p> |
| <p>7. Origin of third country materials</p> | <p>8. Reasons why the rule of origin for the finished product cannot be fulfilled</p> |
| <p>9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4</p> | <p>10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used</p> |
| <p>11. Value of materials of States or territories referred to in Articles 3 and 4</p> | <p>12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin</p> |
| <p>13. Duration requested for derogation from..... to.....</p> | |
| <p>14. Detailed description of working and processing in the ESA State(s):</p> | <p>15. Capital structure of the firm(s) concerned</p> |
| | <p>16. Amount of investments made/foreseen</p> |
| | <p>17. Staff employed/expected</p> |
| <p>18. Value added by the working or processing in the ESA State(s): 18.1. Labour: 18.2. Overheads:</p> | <p>20. Possible developments to overcome the need for a derogation</p> |
| <p>19. Other possible sources of supply for materials</p> | <p>21. Observations</p> |

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5, 7: "third country" means any country which is not referred to in Articles 3 and 4.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3 and 4 without obtaining origin, before being further processed in the ESA State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3 and 4.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR.1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

ANNEX VIII TO PROTOCOL 1

NEIGHBOURING DEVELOPING COUNTRIES

For the application of Article 5 of Protocol 1, the following definition shall apply:

the expression "neighbouring developing country belonging to a coherent geographical entity" shall refer to the following list of countries:

Africa: Algeria, Egypt, Libya, Morocco, Tunisia;

Asia: Maldives.

ANNEX IX TO PROTOCOL 1

OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Community listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

- Greenland.

2. Overseas territories of the French Republic:

- New Caledonia and Dependencies,
- French Polynesia,
- French Southern and Antarctic Territories,
- Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

- Mayotte,
- Saint Pierre and Miquelon.

4. Overseas countries of the Kingdom of the Netherlands:

- Aruba,
- Netherlands Antilles:
 - Bonaire,
 - Curaçao,
 - Saba,
 - Sint Eustatius,
 - Saint Martin (Sint Maarten).

5. British overseas countries and territories:

- Anguilla,
 - Cayman Islands,
 - Falkland Islands,
 - South Georgia and South Sandwich Islands,
 - Montserrat,
 - Pitcairn,
 - Saint Helena, Ascension Island, Tristan da Cunha,
 - British Antarctic Territory,
 - British Indian Ocean Territory,
 - Turks and Caicos Islands,
 - British Virgin Islands.
-

ANNEX X TO PROTOCOL 1

PRODUCTS FOR WHICH THE CUMULATION PROVISIONS REFERRED TO
IN ARTICLES 3 AND 4 APPLY AFTER 1 OCTOBER 2015 AND
TO WHICH THE PROVISIONS OF ARTICLE 5 SHALL NOT BE APPLICABLE

| HS/CN-code | Description |
|--|---|
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form |
| 1702 | 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 (excl. cane or beet sugar and chemically pure sucrose) |
| ex 1704 90 corresponding to 1704 90 99 | Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets) |
| ex 1806 10 corresponding to 1806 10 30 | Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| ex 1806 10 corresponding to 1806 10 90 | Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |

| HS/CN-code | Description |
|--|--|
| ex 1806 20 corresponding to 1806 20 95 | Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages) |
| ex 1901 90 corresponding to 1901 90 99 | 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 (excl. food preparations containing no or less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905) |
| ex 2101 12 corresponding to 2101 12 98 | Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates) |
| ex 2101 20 corresponding to 2101 20 98 | Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates) |

| HS/CN-code | Description |
|--|---|
| ex 2106 90 corresponding to 2106 90 59 | Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup) |
| ex 2106 90 corresponding to 2106 90 98 | Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch) |
| ex 3302 10 corresponding to 3302 10 29 | Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5 % (excl. preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch) |

ANNEX XI TO PROTOCOL 1

OTHER ACP STATES

Within the meaning of this Protocol "other ACP States" shall mean the States listed below:

Angola

Antigua and Barbuda

Bahamas

Barbados

Belize

Benin

Botswana

Burkina Faso

Burundi

Cameroon

Cape Verde

Central African Republic

Chad

Cook Islands

Ivory Coast

Democratic Republic of Congo

Djibouti

Dominica

Dominican Republic

Equatorial Guinea
Eritrea
Ethiopia
Federated States of Micronesia
Fiji
Gabon
Gambia
Ghana
Grenada
Guinea
Guinea Bissau
Guyana
Haiti
Jamaica
Kenya
Kiribati
Lesotho
Liberia
Malawi
Mali
Marshall Islands
Mauritania
Mozambique
Namibia
Nauru
Niger
Niue
Nigeria

Palau
Papua New Guinea
Republic of Congo
Rwanda
St Kitts and Nevis
St Lucia
St Vincent and the Grenadines
Samoa
Sao Tome and Principe
Senegal
Sierra Leone
Solomon Islands
Somalia
Sudan
Suriname
Swaziland
Tanzania
Togo
Tonga
Trinidad and Tobago
Tuvalu
Uganda
Vanuatu

ANNEX XII TO PROTOCOL 1

PRODUCTS ORIGINATING IN SOUTH AFRICA EXCLUDED FROM CUMULATION PROVIDED FOR IN ARTICLE 4

PROCESSED AGRICULTURAL PRODUCTS

| | | |
|--|---|--------------------------|
| Yoghurt | Pectic substances, pectinates and pectates | 17049071 |
| 04031051 | 13022010 | 17049075 |
| 04031053 | 13022090 | 17049081 |
| 04031059 | Other margarine | 17049099 |
| 04031091 | 15179010 | Cocoa powder |
| 04031093 | Fructose | 18061015 |
| 04031099 | 17025000 | 18061020 |
| Other fermented or acidified milk and cream | 17029010 | 18061030 |
| 04039071 | Chewing gum | 18061090 |
| 04039073 | 17041011 | Other cocoa preparations |
| 04039079 | 17041019 | 18062010 |
| 04039091 | 17041091 | 18062030 |
| 04039093 | 17041099 | 18062050 |
| 04039099 | Other sugar confectionery | 18062070 |
| Dairy spreads | 17049010 | 18062080 |
| 04052010 | 17049030 | 18062095 |
| 04052030 | 17049051 | 18063100 |
| Edible vegetables | 17049055 | 18063210 |
| 07104000 | 17049061 | 18063290 |
| 07119030 | 17049065 | 18069011 |

| | | |
|-------------------------------------|---|--|
| 18069019 | Prepared foods | 19054010 |
| 18069031 | 19041010 | 19054090 |
| 18069039 | 19041030 | 19059010 |
| 18069050 | 19041090 | 19059020 |
| 18069060 | 19042010 | 19059030 |
| 18069070 | 19042091 | 19059040 |
| 18069090 | 19042095 | 19059045 |
| Food preparations for infant use | 19042099 | 19059055 |
| 19011000 | 19043000 | 19059060 |
| 19012000 | 19049010 | 19059090 |
| 19019011 | 19049080 | Other preparations of vegetables, fruit, nuts and other edible parts of plants |
| 19019019 | Bread, pastry, cakes, biscuits and other bakers' wares | 20019030 |
| 19019091 | 19051000 | 20019040 |
| 19019099 | 19052010 | 20041091 |
| Pasta | 19052030 | 20049010 |
| 19021100 | 19052090 | 20052010 |
| 19021910 | 19053111 | 20058000 |
| 19021990 | 19053119 | 20089985 |
| 19022091 | 19053130 | 20089991 |
| 19022099 | 19053191 | Miscellaneous edible preparations |
| 19023010 | 19053199 | 21011111 |
| 19023090 | 19053205 | 21011119 |
| 19024010 | 19053211 | 21011292 |
| 19024090 | 19053219 | 21012098 |
| Tapioca | 19053291 | 21013011 |
| 19030000 | 19053299 | 21013019 |

| | | |
|----------|---|---|
| 21013091 | Vermouth and other wine | 24029000 |
| 21013099 | 22051010 | Smoking tobacco and other |
| 21021010 | 22051090 | 24031010 |
| 21021031 | 22059010 | 24031090 |
| 21021039 | 22059090 | 24039100 |
| 21021090 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | 24039910 |
| 21022011 | 22071000 | 24039990 |
| 21032000 | 22072000 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 21050010 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | 29054300 |
| 21050091 | 22084011 | 29054411 |
| 21050099 | 22084039 | 29054419 |
| 21061020 | 22084051 | 29054491 |
| 21061080 | 22084099 | 29054499 |
| 21069020 | 22089091 | 29054500 |
| 21069098 | 22089099 | Essential oils |
| Waters | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | 33019010 |
| 22029091 | 24021000 | 33019021 |
| 22029095 | 24022010 | 33019090 |
| 22029099 | 24022090 | |

| | |
|--|---|
| Mixtures of odoriferous substances | Industrial monocarboxylic fatty acids acid oils from refining |
| 33021010 | 38231300 |
| 33021021 | 38231910 |
| 33021029 | 38231930 |
| Casein, caseinates and other casein derivatives; casein glues | 38231990 |
| 35011050 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries |
| 35011090 | 38246011 |
| 35019090 | 38246019 |
| Dextrins and other modified starches | 38246091 |
| 35051010 | 38246099 |
| 35051090 | |
| 35052010 | |
| 35052030 | |
| 35052050 | |
| 35052090 | |
| Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations | |
| 38091010 | |
| 38091030 | |
| 38091050 | |
| 38091090 | |

BASIC AGRICULTURAL PRODUCTS

| | | |
|---|---|---|
| Live bovine animals | Meat of bovine animals, frozen | 04021019 |
| 01029005 | 02021000 | 04021091 |
| 01029021 | 02022010 | 04021099 |
| 01029029 | 02022030 | 04022111 |
| 01029041 | 02022050 | 04022117 |
| 01029049 | 02022090 | 04022119 |
| 01029051 | 02023010 | 04022191 |
| 01029059 | 02023050 | 04022199 |
| 01029061 | 02023090 | 04022911 |
| 01029069 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | 04022915 |
| 01029071 | 02061095 | 04022919 |
| 01029079 | 02062991 | 04022991 |
| Meat of bovine animals, fresh or chilled | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal | 04022999 |
| 02011000 | 02102010 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream |
| 02012020 | 02102090 | 04039011 |
| 02012030 | 02109951 | 04039013 |
| 02012050 | 02109990 | 04039019 |
| 02012090 | Milk and cream, concentrated or containing added sugar or other sweetening matter | 04039031 |
| 02013000 | 04021011 | 04039033 |

| | | |
|---|-----------------|---------------------------------------|
| 04039039 | 04051050 | 04069063 |
| Whey | 04051090 | 04069073 |
| 04041002 | 04052090 | 04069075 |
| 04041004 | 04059010 | 04069076 |
| 04041006 | 04059090 | 04069079 |
| 04041012 | Cheese and curd | 04069081 |
| 04041014 | 04062010 | 04069082 |
| 04041016 | 04064010 | 04069084 |
| 04041026 | 04064050 | 04069085 |
| 04041028 | 04069001 | Cut flowers and flower buds |
| 04041032 | 04069013 | 06031100 |
| 04041034 | 04069015 | 06031200 |
| 04041036 | 04069017 | 06031400 |
| 04041038 | 04069018 | 06039000 |
| 04049021 | 04069019 | Other vegetables, fresh or chilled |
| 04049023 | 04069023 | 07099060 |
| 04049029 | 04069025 | Bananas |
| 04049081 | 04069027 | 08030019 |
| 04049083 | 04069029 | Citrus fruit |
| 04049089 | 04069032 | 08051020 |
| Butter and other fats and oils derived from milk; dairy spreads | 04069035 | 08054000 |
| 04051011 | 04069037 | 08055010 |
| 04051019 | 04069039 | Apples, pears and quinces |
| 04051030 | 04069061 | 08081010 |

| | | |
|----------|--|---|
| 08081080 | 10063027 | 11032050 |
| 08082010 | 10063042 | Cereal grains otherwise worked |
| 08082050 | 10063044 | 11041950 |
| Maize | 10063046 | 11041991 |
| 10051090 | 10063048 | 11042310 |
| 10059000 | 10063061 | 11042330 |
| Rice | 10063063 | 11042390 |
| 10061021 | 10063065 | 11042399 |
| 10061023 | 10063067 | 11043090 |
| 10061025 | 10063092 | Starches; inulin |
| 10061027 | 10063094 | 11081100 |
| 10061092 | 10063096 | 11081200 |
| 10061094 | 10063098 | 11081300 |
| 10061096 | 10064000 | 11081400 |
| 10061098 | Grain sorghum | 11081910 |
| 10062011 | 10070010 | 11081990 |
| 10062013 | 10070090 | 11082000 |
| 10062015 | Cereal flours other than of wheat or meslin | Wheat gluten, whether or not dried |
| 10062017 | 11022010 | 11090000 |
| 10062092 | 11022090 | Other prepared or preserved meat, meat offal or blood |
| 10062094 | 11029050 | 16025010 |
| 10062096 | Cereal groats, meal and pellets | 16029061 |
| 10062098 | 11031310 | Cane or beet sugar and chemically pure sucrose, in solid form |
| 10063021 | 11031390 | 17011190 |
| 10063023 | 11031950 | 17011290 |
| 10063025 | 11032040 | 17019100 |

| | | |
|---|---|----------|
| 17019910 | 20029011 | 20083075 |
| 17019990 | 20029019 | 20084051 |
| Other sugars | 20029031 | 20084059 |
| 17022010 | 20029039 | 20084071 |
| 17022090 | 20029091 | 20084079 |
| 17023010 | 20029099 | 20084090 |
| 17023051 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid | 20085061 |
| 17023059 | 20056000 | 20085069 |
| 17023091 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes | 20085071 |
| 17023099 | 20071010 | 20085079 |
| 17024010 | 20079110 | 20085092 |
| 17024090 | 20079130 | 20085094 |
| 17026010 | 20079910 | 20085099 |
| 17026080 | 20079920 | 20087061 |
| 17026095 | 20079931 | 20087069 |
| 17029030 | 20079933 | 20087071 |
| 17029075 | 20079935 | 20087079 |
| 17029079 | 20079939 | 20087092 |
| 17029080 | 20079955 | 20087098 |
| 17029099 | 20079957 | 20089251 |
| Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | Fruit, nuts and other edible parts of plants | 20089259 |
| 20021010 | 20083055 | 20089272 |
| 20021090 | 20083071 | 20089274 |

| | | |
|--------------|----------------------|----------|
| 20089276 | 20097110 | 22042118 |
| 20089278 | 20097191 | 22042119 |
| 20089292 | 20097199 | 22042122 |
| 20089293 | 20097911 | 22042124 |
| 20089294 | 20097919 | 22042126 |
| 20089296 | 20097930 | 22042127 |
| 20089297 | 20097991 | 22042128 |
| 20089298 | 20097993 | 22042132 |
| Fruit juices | 20097999 | 22042134 |
| 20091199 | 20098071 | 22042136 |
| 20094110 | 20099049 | 22042137 |
| 20094191 | 20099071 | 22042138 |
| 20094930 | Food preparations | 22042142 |
| 20094993 | 21069030 | 22042143 |
| 20096110 | 21069055 | 22042144 |
| 20096190 | 21069059 | 22042146 |
| 20096911 | Wine of fresh grapes | 22042147 |
| 20096919 | 22041011 | 22042148 |
| 20096951 | 22041091 | 22042162 |
| 20096959 | 22042111 | 22042166 |
| 20096971 | 22042112 | 22042167 |
| 20096979 | 22042113 | 22042168 |
| 20096990 | 22042117 | 22042169 |

| | | |
|----------|----------|--|
| 22042171 | 22042917 | 22042991 |
| 22042174 | 22042918 | 22042992 |
| 22042176 | 22042942 | 22042994 |
| 22042177 | 22042943 | 22042995 |
| 22042178 | 22042944 | 22042996 |
| 22042179 | 22042946 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages |
| 22042180 | 22042947 | 22089091 |
| 22042184 | 22042948 | 22089099 |
| 22042187 | 22042962 | Residues and waste from the food industries |
| 22042188 | 22042964 | 23021010 |
| 22042189 | 22042965 | 23021090 |
| 22042191 | 22042971 | 23031011 |
| 22042192 | 22042972 | |
| 22042194 | 22042982 | |
| 22042195 | 22042983 | |
| 22042196 | 22042984 | |
| 22042911 | 22042987 | |
| 22042912 | 22042988 | |
| 22042913 | 22042989 | |

INDUSTRIAL PRODUCTS

Unwrought aluminium

76011000

76012010

76012091

76012099

Aluminium powders and flakes

76031000

76032000

FISHERY PRODUCTS

| | | |
|------------------------|----------|----------|
| Live fish | 03023110 | 03026600 |
| 03011090 | 03023190 | 03026700 |
| 03019110 | 03023210 | 03026800 |
| 03019190 | 03023290 | 03026911 |
| 03019200 | 03023310 | 03026919 |
| 03019300 | 03023390 | 03026921 |
| 03019400 | 03023410 | 03026925 |
| 03019500 | 03023490 | 03026931 |
| 03019911 | 03023510 | 03026933 |
| 03019919 | 03023590 | 03026935 |
| 03019980 | 03023610 | 03026941 |
| Fish, fresh or chilled | 03023910 | 03026945 |
| 03021110 | 03024000 | 03026951 |
| 03021120 | 03025010 | 03026955 |
| 03021180 | 03025090 | 03026961 |
| 03021200 | 03026110 | 03026966 |
| 03021900 | 03026130 | 03026967 |
| 03022110 | 03026180 | 03026968 |
| 03022130 | 03026200 | 03026969 |
| 03022190 | 03026300 | 03026975 |
| 03022200 | 03026400 | 03026981 |
| 03022300 | 03026520 | 03026985 |
| 03022910 | 03026550 | 03026986 |
| 03022990 | 03026590 | 03026991 |

| | | |
|--------------|----------|----------|
| 03026992 | 03034218 | 03035100 |
| 03026994 | 03034232 | 03035210 |
| 03026995 | 03034238 | 03035230 |
| 03026999 | 03034252 | 03035290 |
| 03027000 | 03034258 | 03036100 |
| Fish, frozen | 03034290 | 03036200 |
| 03031100 | 03034311 | 03037110 |
| 03031900 | 03034313 | 03037130 |
| 03032110 | 03034319 | 03037180 |
| 03032120 | 03034390 | 03037200 |
| 03032180 | 03034411 | 03037300 |
| 03032200 | 03034413 | 03037430 |
| 03032900 | 03034419 | 03037490 |
| 03033110 | 03034490 | 03037520 |
| 03033130 | 03034511 | 03037550 |
| 03033190 | 03034513 | 03037590 |
| 03033200 | 03034519 | 03037600 |
| 03033300 | 03034590 | 03037700 |
| 03033910 | 03034611 | 03037811 |
| 03033930 | 03034619 | 03037812 |
| 03033970 | 03034690 | 03037813 |
| 03034111 | 03034931 | 03037819 |
| 03034113 | 03034613 | 03037890 |
| 03034119 | 03034933 | 03037911 |
| 03034190 | 03034939 | 03037919 |
| 03034212 | 03034980 | 03037921 |

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| 03037923 | Fish fillets and other fish meat | 03042943 |
| 03037929 | 03041110 | 03042945 |
| 03037931 | 03041190 | 03042951 |
| 03037935 | 03041913 | 03042953 |
| 03037937 | 03041915 | 03042955 |
| 03037941 | 03041917 | 03042959 |
| 03037945 | 03041919 | 03042961 |
| 03037951 | 03041931 | 03042969 |
| 03037955 | 03041933 | 03042971 |
| 03037958 | 03041935 | 03042973 |
| 03037965 | 03041991 | 03042983 |
| 03037971 | 03041997 | 03042991 |
| 03037975 | 03042100 | 03042979 |
| 03037981 | 03042913 | 03042999 |
| 03037983 | 03042915 | 03049031 |
| 03037985 | 03042917 | 03049039 |
| 03037988 | 03042919 | 03049041 |
| 03037991 | 03042921 | 03049057 |
| 03037992 | 03042929 | 03049059 |
| 03037993 | 03042931 | 03049097 |
| 03037994 | 03042933 | 03049100 |
| 03037998 | 03042935 | 03049200 |
| 03038010 | 03042939 | 03049921 |
| 03038090 | 03042941 | 03049923 |

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| 03049931 | 03055911 | 03061910 |
| 03049933 | 03055919 | 03061930 |
| 03049951 | 03055930 | 03061990 |
| 03049955 | 03055950 | 03062100 |
| 03049961 | 03055970 | 03062210 |
| 03049975 | 03055980 | 03062291 |
| 03049999 | 03056100 | 03062299 |
| Fish, dried, salted or in brine; smoked fish | 03056200 | 03062310 |
| 03051000 | 03056300 | 03062331 |
| 03052000 | 03056910 | 03062339 |
| 03053011 | 03056930 | 03062390 |
| 03053019 | 03056950 | 03062430 |
| 03053030 | 03056980 | 03062480 |
| 03053050 | Crustaceans | 03062910 |
| 03053090 | 03061110 | 03062930 |
| 03054100 | 03061190 | 03062990 |
| 03054200 | 03061210 | Molluscs and other aquatic invertebrates |
| 03054910 | 03061290 | 03071090 |
| 03054920 | 03061310 | 03072100 |
| 03054930 | 03061330 | 03072910 |
| 03054945 | 03061350 | 03072990 |
| 03054950 | 03061380 | 03073110 |
| 03054980 | 03061410 | 03073190 |
| 03055110 | 03061430 | 03073910 |
| 03055190 | 03061490 | 03073990 |

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| 03074110 | 16041291 | 16042050 |
| 03074191 | 16041299 | 16042070 |
| 03074199 | 16041311 | 16042090 |
| 03074901 | 16041319 | 16043010 |
| 03074911 | 16041390 | 16043090 |
| 03074918 | 16041411 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved |
| 03074931 | 16041416 | 16051000 |
| 03074933 | 16041418 | 16052010 |
| 03074935 | 16041490 | 16052091 |
| 03074938 | 16041511 | 16052099 |
| 03074951 | 16041519 | 16053010 |
| 03074959 | 16041590 | 16053090 |
| 03074971 | 16041600 | 16054000 |
| 03074991 | 16041910 | 16059011 |
| 03074999 | 16041931 | 16059019 |
| 03075100 | 16041939 | 16059030 |
| 03075910 | 16041950 | 16059090 |
| 03075990 | 16041991 | Stuffed pasta |
| 03079100 | 16041992 | 19022010 |
| 03079911 | 16041993 | |
| 03079913 | 16041994 | |
| 03079915 | 16041995 | |
| 03079918 | 16041998 | |
| 03079990 | 16042005 | |
| Prepared or preserved fish; caviar and caviar substitutes | 16042010 | |
| 16041100 | 16042030 | |
| 16041210 | 16042040 | |

ANNEX XIII TO PROTOCOL 1

PRODUCTS ORIGINATING IN SOUTH AFRICA
FOR WHICH THE CUMULATION PROVISIONS OF ARTICLE 4
APPLY AFTER 31 DECEMBER 2009

BASIC AGRICULTURAL PRODUCTS

| | | |
|--|--|---|
| Live horses, asses, mules and hinnies | 01059400 | 02032915 |
| 01011090 | 01059910 | 02032955 |
| 01019030 | 01059920 | 02032959 |
| Live swine | 01059930 | Meat of sheep or goats, fresh, chilled or frozen |
| 01039110 | 01059950 | 02041000 |
| 01039211 | Meat of swine, fresh, chilled or frozen | 02042100 |
| 01039219 | 02031110 | 02042210 |
| Live sheep and goats | 02031211 | 02042230 |
| 01041030 | 02031219 | 02042250 |
| 01041080 | 02031911 | 02042290 |
| 01042090 | 02031913 | 02042300 |
| Live poultry | 02031915 | 02043000 |
| 01051111 | 02031955 | 02044100 |
| 01051119 | 02031959 | 02044210 |
| 01051191 | 02032110 | 02044230 |
| 01051199 | 02032211 | 02044250 |
| 01051200 | 02032219 | 02044290 |
| 01051920 | 02032911 | 02044310 |
| 01051990 | 02032913 | 02044390 |

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| 02045011 | 02071440 | 02073219 |
| 02045013 | 02071450 | 02073251 |
| 02045015 | 02071460 | 02073259 |
| 02045019 | 02071470 | 02073290 |
| 02045031 | 02071499 | 02073311 |
| 02045039 | 02072410 | 02073319 |
| 02045051 | 02072490 | 02073351 |
| 02045053 | 02072510 | 02073359 |
| 02045055 | 02072590 | 02073390 |
| 02045059 | 02072610 | 02073511 |
| 02045071 | 02072620 | 02073515 |
| 02045079 | 02072630 | 02073521 |
| Meat and edible offal, of poultry | 02072640 | 02073523 |
| 02071110 | 02072650 | 02073525 |
| 02071130 | 02072660 | 02073531 |
| 02071190 | 02072670 | 02073541 |
| 02071210 | 02072680 | 02073551 |
| 02071290 | 02072699 | 02073553 |
| 02071310 | 02072710 | 02073561 |
| 02071320 | 02072720 | 02073563 |
| 02071330 | 02072730 | 02073571 |
| 02071340 | 02072740 | 02073579 |
| 02071350 | 02072750 | 02073599 |
| 02071360 | 02072760 | 02073611 |
| 02071370 | 02072770 | 02073615 |
| 02071399 | 02072780 | 02073621 |
| 02071410 | 02072799 | 02073623 |
| 02071420 | 02073211 | 02073625 |
| 02071430 | 02073215 | 02073631 |

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| 02073641 | 02101940 | 04013031 |
| 02073651 | 02101950 | 04013039 |
| 02073653 | 02101960 | 04013091 |
| 02073661 | 02101970 | 04013099 |
| 02073663 | 02101981 | Milk and cream, concentrated |
| 02073671 | 02101989 | 04029111 |
| 02073679 | 02101990 | 04029119 |
| 02073690 | 02109100 | 04029131 |
| Fats | 02109200 | 04029139 |
| 02090011 | 02109300 | 04029151 |
| 02090019 | 02109921 | 04029159 |
| 02090030 | 02109929 | 04029191 |
| 02090090 | 02109931 | 04029199 |
| Meat and edible meat offal | 02109939 | 04029911 |
| 02101111 | 02109941 | 04029919 |
| 02101119 | 02109949 | 04029931 |
| 02101131 | Milk and cream, not concentrated | 04029939 |
| 02101139 | 04011010 | 04029991 |
| 02101190 | 04011090 | 04029999 |
| 02101211 | 04012011 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream |
| 02101219 | 04012019 | 04031011 |
| 02101290 | 04012091 | 04031013 |
| 02101910 | 04012099 | 04031019 |
| 02101920 | 04013011 | 04031031 |
| 02101930 | 04013019 | 04031033 |

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| 04031039 | 04064090 | 07020000 |
| 04039051 | 04069021 | 07031011 |
| 04039053 | 04069050 | 07031019 |
| 04039059 | 04069069 | 07031090 |
| 04039061 | 04069078 | 07039000 |
| 04039063 | 04069086 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled |
| 04039069 | 04069087 | 07041000 |
| Whey | 04069088 | 07042000 |
| 04041052 | 04069093 | 07049010 |
| 04041054 | 04069099 | 07049090 |
| 04041056 | Birds' eggs | Lettuce and chicory |
| 04041058 | 04070011 | 07051100 |
| 04041062 | 04070019 | 07051900 |
| 04041072 | 04070030 | 07052100 |
| 04041074 | 04081180 | 07052900 |
| 04041076 | 04081981 | Edible roots |
| 04041078 | 04081989 | 07061000 |
| 04041082 | 04089180 | 07069010 |
| 04041084 | 04089980 | 07069030 |
| Cheese and curd | Natural honey | 07069090 |
| 04061020 | 04090000 | Cucumbers and gherkins |
| 04061080 | Cut flowers and flower buds | 07070005 |
| 04062090 | 06031300 | 07070090 |
| 04063010 | 06031910 | Leguminous vegetables |
| 04063031 | 06031990 | 07081000 |
| 04063039 | Potatoes | 07082000 |
| 04063090 | 07019050 | 07089000 |

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| Other vegetables | 07102900 | Dried vegetables |
| 07092000 | 07103000 | 07122000 |
| 07093000 | 07108010 | 07123100 |
| 07094000 | 07108051 | 07123200 |
| 07095100 | 07108061 | 07123300 |
| 07095930 | 07108069 | 07123900 |
| 07095990 | 07108070 | 07129019 |
| 07096010 | 07108080 | 07129030 |
| 07097000 | 07108085 | 07129050 |
| 07099010 | 07108095 | 07129090 |
| 07099020 | 07109000 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers |
| 07099039 | Vegetables provisionally preserved | 07141010 |
| 07099040 | 07112090 | 07141091 |
| 07099050 | 07114000 | 07141099 |
| 07099070 | 07115100 | 07142090 |
| 07099080 | 07115900 | 07149011 |
| 07099090 | | 07149019 |
| Vegetables (uncooked or cooked by steaming or boiling in water), frozen | 07119050 | Nuts, fresh or dried |
| 07101000 | 07119070 | 08021190 |
| 07102100 | 07119080 | 08024000 |
| 07102200 | 07119090 | |

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| Bananas | Melons (including watermelons) and papaws (papayas), fresh | 08109060 |
| 08030011 | 08071100 | 08109070 |
| 08030090 | 08071900 | 08109095 |
| Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried | Quinces | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter |
| 08042010 | 08082090 | 08111011 |
| 08042090 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh | 08111019 |
| 08043000 | 08091000 | 08112011 |
| Citrus fruit, fresh or dried | 08092005 | 08112031 |
| 08051080 | 08092095 | 08112039 |
| 08052010 | 08093010 | 08112059 |
| 08052030 | 08093090 | 08119011 |
| 08052050 | 08094005 | 08119019 |
| 08052070 | Other fruit, fresh | 08119039 |
| 08052090 | 08101000 | 08119075 |
| 08055090 | 08102090 | 08119080 |
| 08059000 | 08104090 | 08119095 |
| Grapes, fresh or dried | 08105000 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption |
| 08061010 | 08106000 | 08121000 |
| 08061090 | 08109050 | 08129010 |

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| 08129020 | Buckwheat, millet and canary seed; other cereals | 11032030 |
| 08129070 | 10081000 | 11032060 |
| 08129098 | 10082000 | 11032090 |
| Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits | 10089010 | Cereal grains otherwise worked |
| 08132000 | 10089090 | 11041210 |
| 08134010 | Wheat or meslin flour | 11041290 |
| 08135019 | 11010011 | 11041910 |
| 08135091 | 11010015 | 11041930 |
| 08135099 | 11010090 | 11041961 |
| Pepper | Cereal flours other than of wheat or meslin | 11041969 |
| 09042010 | 11021000 | 11041999 |
| Wheat and meslin | 11029010 | 11042220 |
| 10011000 | 11029030 | 11042230 |
| 10019010 | 11029090 | 11042250 |
| 10019091 | Cereal groats, meal and pellets | 11042290 |
| 10019099 | 11031110 | 11042298 |
| Rye | 11031190 | 11042901 |
| 10020000 | 11031910 | 11042903 |
| Barley | 11031930 | 11042905 |
| 10030010 | 11031940 | 11042907 |
| 10030090 | 11031990 | 11042909 |
| Oats | 11032010 | 11042911 |
| 10040000 | 11032020 | 11042918 |

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| 11042930 | 11072000 | 15122990 |
| 11042951 | Other vegetable products | Rape, colza or mustard oil and fractions thereof |
| 11042955 | 12129120 | 15141190 |
| 11042959 | 12129180 | 15141990 |
| 11042981 | Pig fat | 15149190 |
| 11042985 | 15010019 | 15149990 |
| 11042989 | 15043010 | Degras, residues |
| 11043010 | Soya | 15220031 |
| Flour, meal, powder, flakes, granules and pellets of potatoes | 15071090 | 15220039 |
| 11051000 | 15079090 | Sausages and similar products, of meat, meat offal or blood |
| 11052000 | Olive oil and its fractions | 16010091 |
| Flour, meal and powder of the dried leguminous vegetables | 15091010 | 16010099 |
| 11061000 | 15091090 | Other prepared or preserved meat, meat offal or blood |
| 11062010 | 15099000 | 16021000 |
| 11062090 | 15100010 | 16022011 |
| 11063010 | Other oils and their fractions | 16022019 |
| 11063090 | 15100090 | 16022090 |
| Malt, whether or not roasted | Sunflower | 16023111 |
| 11071011 | 15121191 | 16023119 |
| 11071019 | 15121199 | 16023130 |
| 11071091 | 15121990 | 16023190 |
| 11071099 | 15122190 | 16023211 |

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| 16023219 | 16029010 | Mushrooms and truffles |
| 16023230 | 16029031 | 20031020 |
| 16023290 | 16029041 | 20031030 |
| 16023921 | 16029051 | 20032000 |
| 16023929 | 16029069 | 20039000 |
| 16023940 | 16029072 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen |
| 16023980 | 16029074 | 20041010 |
| 16024110 | 16029076 | 20041099 |
| 16024190 | 16029078 | 20049050 |
| 16024210 | 16029098 | 20049091 |
| 16024290 | Other sugars, including chemically pure lactose | 20049098 |
| 16024911 | 17021100 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen |
| 16024913 | 17021900 | 20051000 |
| 16024915 | Pasta | 20052020 |
| 16024919 | 19022030 | 20052080 |
| 16024930 | Vegetables, fruit, nuts and other edible parts of plants | 20054000 |
| 16024950 | 20011000 | 20055100 |
| 16024990 | 20019050 | 20055900 |
| 16025031 | 20019065 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar |
| 16025039 | 20019093 | 20060031 |
| 16025080 | 20019099 | 20060035 |

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| 20060038 | 20083031 | 20086070 |
| 20060099 | 20083039 | 20086090 |
| Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes | 20083051 | 20087011 |
| 20071091 | 20083059 | 20087019 |
| 20071099 | 20083079 | 20087031 |
| 20079190 | 20083090 | 20087039 |
| 20079991 | 20084011 | 20087051 |
| 20079993 | 20084019 | 20087059 |
| 20079998 | 20084021 | 20088011 |
| Fruit, nuts and other edible parts of plants | 20084029 | 20088019 |
| 20081194 | 20084031 | 20088031 |
| 20081198 | 20084039 | 20088039 |
| 20081919 | 20085011 | 20088050 |
| 20081995 | 20085019 | 20088070 |
| 20081999 | 20085031 | 20088090 |
| 20082011 | 20085039 | 20089216 |
| 20082031 | 20085051 | 20089218 |
| 20082051 | 20085059 | 20089921 |
| 20082059 | 20086011 | 20089923 |
| 20082071 | 20086019 | 20089924 |
| 20082079 | 20086031 | 20089928 |
| 20082090 | 20086039 | 20089931 |
| 20083011 | 20086050 | 20089934 |
| 20083019 | 20086060 | 20089936 |

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| 20089937 | 20093119 | 20098035 |
| 20089943 | 20093151 | 20098050 |
| 20089945 | 20093159 | 20098061 |
| 20089946 | 20093191 | 20098063 |
| 20089949 | 20093199 | 20098073 |
| 20089961 | 20093911 | 20098079 |
| 20089962 | 20093919 | 20098085 |
| 20089967 | 20093931 | 20098086 |
| 20089972 | 20093939 | 20098097 |
| 20089978 | 20093951 | 20098099 |
| 20089999 | 20093955 | 20099011 |
| Fruit juices | 20093959 | 20099019 |
| 20091111 | 20093991 | 20099021 |
| 20091119 | 20093995 | 20099029 |
| 20091191 | 20093999 | 20099031 |
| 20091911 | 20094199 | 20099039 |
| 20091919 | 20094911 | 20099041 |
| 20091991 | 20094919 | 20099051 |
| 20091998 | 20094991 | 20099059 |
| 20092100 | 20094999 | 20099073 |
| 20092911 | 20095010 | 20099079 |
| 20092919 | 20095090 | 20099092 |
| 20092991 | 20098011 | 20099094 |
| 20092999 | 20098019 | 20099095 |
| 20093111 | 20098034 | 20099096 |

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| 20099097 | Bran, sharps and other residues from the food industry | 23099059 |
| 20099098 | 23023010 | 23099070 |
| Other food preparations | 23023090 | Unmanufactured tobacco; tobacco refuse |
| 21069051 | 23024010 | 24011010 |
| Wine of fresh grapes | 23024090 | 24011020 |
| 22041019 | Oilcake and other solid residues | 24011041 |
| 22041099 | 23069019 | 24011049 |
| 22042110 | Preparations of a kind used in animal feeding | 24011060 |
| 22042182 | 23091013 | 24012010 |
| 22042183 | 23091015 | 24012020 |
| 22042198 | 23091019 | 24012041 |
| 22042199 | 23091033 | 24012060 |
| 22042910 | 23091039 | 24012070 |
| 22042958 | 23091051 | |
| 22042975 | 23091053 | |
| 22042998 | 23091059 | |
| 22042999 | 23091070 | |
| 22043010 | 23099033 | |
| 22043092 | 23099035 | |
| 22043094 | 23099039 | |
| 22043096 | 23099043 | |
| 22043098 | 23099049 | |
| Other fermented beverages | 23099051 | |
| 22060010 | 23099053 | |

PROTOCOL 2
MUTUAL ADMINISTRATIVE ASSISTANCE
IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "Goods" means all goods falling within the scope of the Harmonised System, irrespective of the scope of the Economic Partnership Agreement concluded between the European Union States and the Signatory ESA States;
- (b) "Customs legislation" means any legal or regulatory provisions applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (c) "Applicant Authority" means a competent administrative authority which has been designated by the Parties for this purpose and which makes a request for assistance on the basis of this Protocol;
- (d) "Requested Authority" means a competent administrative authority which has been designated by the Parties for this purpose and which receives a request for assistance on the basis of this Protocol;

- (e) "Personal data" means all information relating to an identified or identifiable individual;
- (f) "Operation in breach of customs legislation" means any violation or attempted violation of customs legislation.

ARTICLE 2

Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information has the prior authorisation of that authority.
3. Assistance in recovery proceedings regarding duties, taxes or fines is not covered by this Protocol.

ARTICLE 3

Assistance on Request

1. At the request of the Applicant Authority, the Requested Authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the Applicant Authority, the Requested Authority shall inform it:
 - (a) whether goods exported from the territory of the Party have been lawfully imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;

 - (b) whether goods imported into the territory of the Party have been lawfully exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the Applicant Authority, the Requested Authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

ARTICLE 4

Spontaneous assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) operations which are or appear to be in breach of customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation; and
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

ARTICLE 5

Delivery and notification

1. At the request of the Applicant Authority, the Requested Authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:
 - (a) to deliver any documents emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority, and, where appropriate;
 - (b) to notify any decisions emanating from the Applicant Authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the Requested Authority.
2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the Requested Authority or in a language acceptable to that authority.

ARTICLE 6

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately. Requests may also be communicated in electronic form.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the name of the Applicant Authority;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the legal or regulatory provisions and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
 - (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the Requested Authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

ARTICLE 7

Execution of requests

1. In order to comply with a request for assistance, the Requested Authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the Requested Authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.

3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter:

- (a) be present to obtain in the offices of the Requested Authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the Applicant Authority needs for the purposes of this Protocol;
- (b) be present at enquiries carried out in the latter's territory.

ARTICLE 8

Form in which information is to be communicated

1. The Requested Authority shall communicate results of enquiries to the Applicant Authority in writing together with relevant documents, certified copies or other items.
2. If requested, the information provided for in paragraph 1 may be in electronic form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

ARTICLE 9

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party concerned is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of a Signatory ESA State or that of a Member State of the European Community which has been requested to provide assistance under this Protocol;
or
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
 - (c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the Requested Authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the Requested Authority shall consult with the Applicant Authority to determine if assistance can be given subject to such terms or conditions as the Requested Authority may require.

3. Where the Applicant Authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the Requested Authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the Requested Authority and the reasons must be communicated to the Applicant Authority without delay.

ARTICLE 10

Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to the European Community authorities.

2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them. To that end, Parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the European Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

ARTICLE 11

Experts and witnesses

An official of a Requested Authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 12

Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

ARTICLE 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the Signatory ESA States and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

ARTICLE 14

Amendments

The Parties may recommend to the competent bodies amendments which they consider should be made to this Protocol.

ARTICLE 15

Final Provisions

1. This Protocol shall complement and not impede application of any agreements on mutual administrative assistance which have been concluded or may be concluded between the Parties nor shall it preclude more extensive mutual assistance granted under such agreements.
2. The provisions of this Protocol shall not affect the obligations of the Parties under any other international Agreement or Convention.
3. The provisions of this Protocol shall not affect the European Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of the European Community of any information obtained under this Protocol which could be of interest to the European Community.

4. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between individual Member States of the European Community and any Signatory ESA State in so far as the provisions of the latter are incompatible with those of this Protocol.

5. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the EPA Committee.