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Zollämter

Steuer- und Zollkoordination, Fachbereich Zoll und Verbrauchsteuern

Steuer- und Zollkoordination, Predictive Analytics Competence Center

Steuer- und Zollkoordination, Produktmanagement

Arbeitsrichtlinie Kamerun

Die Arbeitsrichtlinie UP-5800 (Arbeitsrichtlinie Kamerun) stellt einen Auslegungsbehelf zu den von den Zollämtern und Zollorganen zu vollziehenden Regelungen dar, der im Interesse einer einheitlichen Vorgangsweise mitgeteilt wird.

Über die gesetzlichen Bestimmungen hinausgehende Rechte und Pflichten können aus dieser Arbeitsrichtlinie nicht abgeleitet werden.

Bei Erledigungen haben Zitierungen mit Hinweisen auf diese Arbeitsrichtlinie zu unterbleiben.

Bundesministerium für Finanzen, 1. Oktober 2020

0. Hinweis

Für Importe aus Kamerun in die EU gelten ursprungsrechtlich die Bestimmungen der Marktzugangsverordnung (ARL UP-5300). Nur für Exporte aus der EU nach Kamerun gelten die nachstehenden Ausführungen.

1. Abkürzungen, Begriffsbestimmungen und Definitionen

1.1. Abkürzungen

Übersichtstabelle

EU	Europäische Union
WTO	World Trade Organisation
WVB	Warenverkehrsbescheinigung
WPA	Wirtschaftspartnerschaftsabkommen
Abkommen	Übergangsabkommen zwischen Kamerun und der EU
Ursprungsprotokoll	Dekret Nummer 2016/367 vom 3.8.2016
AKP	Länder in Afrika, Karibik und dem Pazifik
Überseeische Länder und Gebiete	Anhang VII des Ursprungsprotokolls

1.2. Begriffsbestimmungen

Im Sinne dieser Arbeitsrichtlinie bezeichnet der Begriff

- a) „Herstellen“ jede Be- oder Verarbeitung einschließlich Zusammenbau oder besonderer Behandlungen;
- b) „Vormaterial“ jegliche Zutaten, Rohstoffe, Komponenten oder Teile usw., die beim Herstellen des Erzeugnisses verwendet werden;
- c) „Erzeugnis“ die hergestellte Ware, auch wenn sie zur späteren Verwendung in einem anderen Herstellungsvorgang bestimmt ist;
- d) „Waren“ sowohl Vormaterialien als auch Erzeugnisse;
- e) „Zollwert“ den Wert, der gemäß dem Übereinkommen zur Durchführung des Artikels VII des Allgemeinen Zoll- und Handelsabkommens (GATT) 1994 (WTO-Übereinkommen über den Zollwert) festgelegt wird;

- f) „Ab-Werk-Preis“ den Preis des Erzeugnisses ab Werk, der dem Hersteller in der EU oder in Kamerun gezahlt wird, in dessen Unternehmen die letzte Be- oder Verarbeitung durchgeführt worden ist, sofern der Preis den Wert aller verwendeten Vormaterialien umfasst, abzüglich aller inländischen Abgaben, die erstattet werden oder erstattet werden können, wenn das hergestellte Erzeugnis ausgeführt wird;
- g) „Wert der Vormaterialien“ den Zollwert der verwendeten Vormaterialien ohne Ursprungseigenschaft zum Zeitpunkt der Einfuhr oder, wenn dieser nicht bekannt ist und nicht festgestellt werden kann, den ersten feststellbaren Preis, der in der EU oder in Kamerun für die Vormaterialien gezahlt wird;
- h) „Wert der Vormaterialien mit Ursprungseigenschaft“ den Wert dieser Vormaterialien nach Buchstabe g), der sinngemäß anzuwenden ist;
- i) „Wertzuwachs“ den Ab-Werk-Preis abzüglich des Zollwerts der Vormaterialien, die aus Drittländern in die Europäische Union oder in die AKP-Staaten,
- j) „Maximaler Anteil an Materialien ohne Ursprungseigenschaft“ den maximalen Anteil an Materialien ohne Ursprungseigenschaft. Dieser kann als Prozentsatz des Nettogewichts der verwendeten Materialien ausgedrückt werden, die in eine Gruppe von Kapiteln, ein Kapitel, eine Position oder eine bestimmte Unterposition eingereiht werden.
- k) „Kapitel“ und „Positionen“ die Kapitel und Positionen (vierstellige Codes) der Nomenklatur des Harmonisierten Systems zur Bezeichnung und Codierung der Waren (in dieser Arbeitsrichtlinie als „Harmonisiertes System“ oder „HS“ bezeichnet);
- l) „Einreihen“ die Einreihung von Erzeugnissen oder Vormaterialien in eine bestimmte Position;
- m) „Sendung“ Erzeugnisse, die entweder gleichzeitig von einem Ausführer an einen Empfänger oder mit einem einzigen Frachtpapier oder – bei Fehlen eines solchen Papiers – mit einer einzigen Rechnung vom Ausführer an den Empfänger transportiert werden;
- n) „Gebiete“ die Gebiete einschließlich der Hoheitsgewässer;
- o) ÜLG die im Anhang VII des Ursprungsprotokolls angeführten Staaten und Gebiete.

1.3. Definitionen

Im Sinne dieser Richtlinie bezeichnet der Begriff

1. "Zollpräferenzmaßnahmen" bzw. "Übergangsabkommen", die Gebiete der EU und Kamerun;
2. "Präferenzzone" das Gebiet der EU und von Kamerun;

3. "Präferenzzollsatz" den Zollfrei-Satz bzw. den ermäßigten Zollsatz, der sich aus dem unter Punkt 1. angeführten Übergangsabkommen ergibt;
4. "Ursprungsregeln" die im anzuwendenden Ursprungsprotokoll festgelegten Voraussetzungen für den Erwerb des Warenursprungs;
5. "Ursprungserzeugnis" Waren, welche die Ursprungsregeln des Ursprungsprotokolls erfüllen;
6. "Präferenznachweis" jenen urkundlichen Nachweis WVB EUR.1-CMR oder Erklärung auf der Rechnung (in diesem Protokoll als Ursprungserklärung bezeichnet), der bestätigt, dass es sich bei den betreffenden Waren um Ursprungserzeugnisse handelt;
7. "Drittland" einen Staat oder ein Gebiet, der/das nicht der Präferenzzone angehört;
8. „Drittlandsmaterialien“ alle Waren, die keine Ursprungszeugnisse sind;
9. „Minimalbehandlung“ nicht ausreichende Be- oder Verarbeitungen.

2. Anwendungsbereich

Grundsätzlich unterliegen dem begünstigten Warenverkehr mit Kamerun Waren, die ihren Ursprung in der EU haben.

Der räumliche Anwendungsbereich des Übergangsabkommens umfasst auch die Hoheitsgewässer der EU und von Kamerun. Die auf hoher See befindlichen Schiffe, einschließlich deren Fabrikschiffe, auf denen die durch Fischfang gewonnenen Erzeugnisse be- oder verarbeitet werden, gelten als Teil des Staats, dem sie gehören.

Art. 4 des Ursprungsprotokolls enthält die genauen Bestimmungen hinsichtlich des Begriffes "ihre Schiffe" (Abschnitt 5.4.).

3. Voraussetzungen für die Anwendung der Präferenzzölle

3.1. Allgemeine Voraussetzungen

Auf eine Ware können die Präferenzzölle anlässlich der Einfuhr in Kamerun nur angewendet werden, wenn folgende Voraussetzungen erfüllt sind:

1. die Ware muss vom Übergangsabkommen erfasst sein (Abschnitt 4.);
2. die Ware muss ein "Ursprungserzeugnis" der EU sein (Abschnitt 5.);
3. die Ware muss aus der EU direkt nach Kamerun befördert worden sein (Abschnitt 6.);
4. die Erfüllung der unter Z 2. genannten Voraussetzungen muss durch die Vorlage eines ordnungsgemäßen Präferenznachweises belegt werden (Abschnitt 8.).

3.2. Präferenzzölle

Für die Zollsätze und den Zollabbau gelten die Bestimmungen der Art. 13 ff des Abkommens samt zugehörigen Anhängen.

Für Waren mit Ursprung in der EU wird bei der Wiedereinfuhr in die EU keine Zollpräferenz nach diesem Abkommen gewährt.

4. Warenkreis

4.1. Industriell gewerbliche Waren

Dem Abkommen unterliegen grundsätzlich alle Waren der Kapitel 25 bis 97 des Zolltarifs mit Ausnahme des Kapitels 93. Weitere Ausnahmen siehe Art. 20 und 21 in Verbindung mit den Anhängen II und III des Abkommens.

4.2. Waren im Bereich Landwirtschaft

Dem Abkommen unterliegen auch Waren der Kapitel 1 bis 24 des Zolltarifs, sofern in den Art. 20 und 21 in Verbindung mit den Anhängen II und III des Abkommens nichts anderes bestimmt ist.

5. Ursprungserzeugnisse

5.1. Grundsätzliches

Die besonderen Vorschriften über den Ursprung von Waren sind im Dekret Nummer 2016/367 enthalten.

5.1.1. Arten des präferenziellen Ursprungs

Man unterscheidet zwischen dem autonomen Ursprung durch vollständige Erzeugung oder ausreichende Be- oder Verarbeitung und dem Ursprung durch Kumulierung. Details dazu können der Arbeitsrichtlinie UP-3000 Abschnitt 1.2. entnommen werden.

5.1.2. Gebiet der EU

Das Gebiet aller Mitgliedstaaten der EU wird für die Einhaltung der Ursprungsregeln wie das Gebiet eines einzigen Staates angesehen. Im Warenverkehr zwischen EU-Mitgliedstaaten werden Informationen über bereits innerhalb der EU geleistete Herstellungsvorgänge oder darüber, dass es sich bei der betreffenden Ware bereits um ein Ursprungserzeugnis im Sinne der jeweiligen Ursprungsregeln handelt, mittels sogenannter EU-interner Lieferantenerklärung (siehe Arbeitsrichtlinie UP-3000 Abschnitt 6.) weitergegeben.

5.1.3. Bestimmung des Ursprungslandes

In den Präferenznachweisen über Waren, die im Rahmen des autonomen Ursprungs oder durch ausreichende Be- oder Verarbeitung erzeugt worden sind, ist als Ursprungsland immer EU anzugeben.

Eine Ware kann unter Anwendung der Kumulierungsmöglichkeiten nur dann Ursprungserzeugnis werden, wenn die im Herstellungsland durchgeführte Be- oder Verarbeitung über eine Minimalbehandlung (nicht ausreichende Be- oder Verarbeitung, siehe Abschnitt 5.6.) hinausgeht, bzw. wenn der dort erzielte Wertzuwachs den Wert der Vormaterialien aus zulässigen Kumulierungsländern übersteigt.

Wird im Ausfuhrland keine Be- oder Verarbeitung vorgenommen, so behalten die Vormaterialien oder Erzeugnisse ihre Ursprungseigenschaft bei. Handel und Verzollung (in den freien Verkehr bringen) haben keinen Einfluss auf das Ursprungsland.

5.1.4. Waren unbestimmten Ursprungs

Materialien, deren Ursprungscharakter nicht feststellbar ist und nicht nachgewiesen werden kann, gelten als "Waren unbestimmten Ursprungs" und sind bei der Ursprungsbeurteilung als Drittlandsmaterialien zu werten.

5.2. Allgemeine Vorschriften

Folgende Erzeugnisse gelten als Ursprungserzeugnisse der EU, wenn sie in eine andere Vertragspartei ausgeführt werden:

- a) Erzeugnisse, die in der EU vollständig gewonnen oder hergestellt worden sind;
- b) Erzeugnisse, die in der EU unter Verwendung von Vormaterialien gewonnen oder hergestellt worden sind, die dort nicht vollständig gewonnen oder hergestellt worden sind, vorausgesetzt, dass diese Vormaterialien in der EU in ausreichendem Maße be- oder verarbeitet worden sind.

5.3. Ursprung durch Kumulierung

5.3.1. Grundsätzliches

Eine Kumulierung in der EU, bzw. in den ÜLG ist nur zulässig mit Ursprungserzeugnissen Kameruns.

5.3.2. Bilaterale Kumulierung mit Ursprungswaren

Eine Kumulierung ist nur mit Ursprungserzeugnissen möglich. Vormaterialien mit Ursprung in Kamerun gelten als Vormaterialien mit Ursprung in der EU, bzw. den ÜLG, wenn sie dort zur

Herstellung eines Erzeugnisses verwendet worden sind, sofern die in dieser Vertragspartei vorgenommenen Be- oder Verarbeitungen über eine Minimalbehandlung hinausgehen.

Geht eine in der EU, bzw. in den ÜLG vorgenommene Be- oder Verarbeitung nicht über eine Minimalbehandlung hinaus, so gilt das hergestellte Erzeugnis nur dann als Ursprungserzeugnis dieser Vertragspartei, wenn der dort erzielte Wertzuwachs den Wert der verwendeten Vormaterialien mit Ursprung in einem der anderen Länder oder Gebiete übersteigt. Andernfalls gilt das hergestellte Erzeugnis als Ursprungserzeugnis des Landes oder Gebiets, auf das der höchste Wert der bei der Herstellung des Enderzeugnisses verwendeten Vormaterialien mit Ursprungseigenschaft entfällt.

Nähere Erläuterungen und praktische Beispiele zum Thema Kumulierung können der Arbeitsrichtlinie UP-3000 Abschnitt 1.2.4. entnommen werden.

5.3.3. Volle Kumulierung

Nach diesem WPA ist es auch möglich, Herstellungsvorgänge in Kamerun, als Herstellungsvorgänge in der EU, bzw. in den ÜLG zu bewerten, sofern die anschließend vorgenommenen Be- oder Verarbeitungen über eine Minimalbehandlung hinausgehen.

Gehen die in der EU, bzw. in den ÜLG vorgenommenen Be- oder Verarbeitungen nicht über eine Minimalbehandlung hinaus, so gilt das hergestellte Erzeugnis nur dann als Ursprungserzeugnis dieser Vertragspartei, wenn der dort erzielte Wertzuwachs den Wert der in einem der anderen Länder oder Gebiete verwendeten Vormaterialien übersteigt. Andernfalls gilt das hergestellte Erzeugnis als Ursprungserzeugnis des Landes oder Gebiets, auf das der höchste Wert der bei der Herstellung des Enderzeugnisses verwendeten Vormaterialien entfällt.

Nähere Erläuterungen und praktische Beispiele zum Thema Kumulierung können der Arbeitsrichtlinie UP-3000 Abschnitt 1.2.4. entnommen werden.

5.3.4. Drittlandsmaterialien

Die Anwendung der Kumulierung beeinträchtigt in keiner Weise die Verwendung von drittländischen Vormaterialien, sofern diese ausreichend be- oder verarbeitet werden.

5.3.5. Andorra

Das Ursprungsprotokoll enthält keine Bestimmungen für Erzeugnisse mit Ursprung Andorra.

5.3.6. San Marino

Das Ursprungsprotokoll enthält keine Bestimmungen für Erzeugnisse mit Ursprung San Marino.

5.4. Vollständig gewonnene oder hergestellte Erzeugnisse (vollständige Erzeugung)

(1) Eine Ware gilt als vollständig in der EU erzeugt, wenn sämtliche zu ihrer Erzeugung verwendeten Vormaterialien, mag ihr Anteil an der Ware auch noch so geringfügig sein, zur Gänze aus diesem Staat stammen.

Als in der EU vollständig gewonnen oder hergestellt gelten:

- a) dort geborene oder ausgeschlüpfte und dort aufgezogene lebende Tiere;
- b) dort aus dem Boden oder dem Meeresgrund gewonnene mineralische Erzeugnisse;
- c) dort geerntete Früchte und pflanzliche Erzeugnisse;
- d) Erzeugnisse von dort aufgezogenen lebenden Tieren;
- e) i. dort erzielte Jagdbeute und Fischfänge;
ii. Erzeugnisse der Aquakultur, einschließlich der Marikultur, sofern die Tiere dort geboren und aus Rogen, Laich, Larven oder Fischbrut aufgezogen wurden;
- f) Erzeugnisse der Seefischerei und andere von eigenen Schiffen außerhalb der Küstenmeere der EU aus dem Meer gewonnene Erzeugnisse;
- g) Erzeugnisse, die an Bord eigener Fabriksschiffe ausschließlich aus den unter Buchstabe f) genannten Erzeugnissen hergestellt werden;
- h) dort gesammelte Altwaren, die nur zur Gewinnung von Rohstoffen geeignet sind;
- i) bei einer dort ausgeübten Produktionstätigkeit anfallende Abfälle;
- j) aus dem Meeresboden oder Meeresuntergrund außerhalb ihrer eigenen Hoheitsgewässer gewonnene Erzeugnisse, sofern sie Ausschließkeitsrechte zur Bearbeitung dieses Teils des Meeresbodens oder Meeresuntergrunds ausüben;
- k) dort ausschließlich aus Erzeugnissen nach den Buchstaben a) bis j) hergestellte Waren.

(2) Die Begriffe „eigene Schiffe“ und „eigene Fabriksschiffe“ in Absatz 1 Buchstaben f und g sind nur anwendbar auf Schiffe und Fabriksschiffe, die

- a) in einem Mitgliedstaat der EU oder in Kamerun ins Schiffsregister eingetragen oder dort angemeldet sind und
- b) die Flagge eines Mitgliedstaats der EU oder Kameruns führen und
- c) folgende Voraussetzungen erfüllen:

- sie sind mindestens zu 50 Prozent Eigentum von Staatsangehörigen eines Mitgliedstaates der EU oder mindestens zu 30 Prozent Eigentum von Staatsangehörigen Kameruns oder
 - sie sind Eigentum von Gesellschaften,
 - die ihren Hauptsitz oder ihre Hauptniederlassung in einem Mitgliedstaat der EU oder Kameruns haben und
 - die mindestens zu 50 Prozent Eigentum eines oder mehrerer Mitgliedstaaten der EU oder mindestens zu 30 Prozent Eigentum Kameruns, von öffentlichen Körperschaften oder von Staatsangehörigen eines oder mehrerer dieser Staaten sind und
- d) die Besatzung muss zu mindestens 10% aus Staatsangehörigen der EU oder Kameruns bestehen.

5.5. In ausreichendem Maß be- oder verarbeitete Erzeugnisse (ausreichende Be- oder Verarbeitung)

5.5.1. Grundsätzliches

In den meisten Fällen wird der Ursprung einer Ware nicht durch vollständige Erzeugung erzielt und es muss daher eine ausreichende Be- oder Verarbeitung aller bei der Herstellung einer Ware verwendeten drittländischen Vormaterialien erfolgen, um präferentiellen Ursprung zu erzielen. Als ausreichende Be- oder Verarbeitung gilt die Erfüllung der Herstellungsvoraussetzungen, die in der Ursprungsliste vorgesehen sind.

Die Ursprungsliste ist eine Liste der erforderlichen ausreichenden Be- oder Verarbeitungen, die an Vormaterialien ohne Ursprungseigenschaft vorgenommen werden müssen, um den hergestellten Erzeugnissen die Ursprungseigenschaft zu verleihen. Bei der Auslegung der Ursprungsliste sind immer die Einleitenden Bemerkungen zur Ursprungsliste zu beachten.

Die Ursprungsliste und die Einleitenden Bemerkungen sind Anhänge zum Ursprungsprotokoll und sind der jeweiligen Rechtsgrundlage (Abschnitt 12.) zu entnehmen.

Die zu erfüllende Ursprungsregel ist in der Ursprungsliste in Spalte 3 angeführt. Für manche Waren ist auch in der Spalte 4 eine Regel angeführt, wobei in diesen Fällen für den Hersteller eine Wahlmöglichkeit besteht.

Der Anhang II des Ursprungsprotokolls enthält die anzuwendende Ursprungsliste.

5.5.2. Ausnahme (allgemeine Toleranz)

Drittländische Vormaterialien bis zu einem Wert von max. 10%, vom Ab-Werk-Preis der daraus hergestellten Fertigware brauchen die Ursprungsregel der Fertigware nicht zu

erfüllen. Insgesamt muss aber mehr als eine Minimalbehandlung (Abschnitt 5.6.) im Zuge der Herstellung der Fertigware erfolgen.

Die in den Ursprungsregeln der Ursprungslisten selbst vorgesehenen Wertkriterien bilden die absolute Grenze, dh. es ist kein Addieren mit der Toleranzgrenze möglich.

Waren der Kapitel 50 bis 63 des HS (Textilien/Bekleidung) sind von der Toleranzregel ausgenommen.

Für Textilien und Bekleidung sind allerdings in der Ursprungsliste (Fußnoten) und den Einleitenden Bemerkungen (Anhang I zum Ursprungsprotokoll) spezielle Toleranzen zu entnehmen.

5.6. Nicht ausreichende Be- oder Verarbeitung (Minimalbehandlung)

Nicht ausreichende Be- oder Verarbeitungen (auch als "Minimalbehandlungen" bezeichnet) von Drittlandsmaterialien können zwar allenfalls zur Erfüllung eines Herstellungsvorganges in der jeweiligen Ursprungsliste führen (zB Wechsel der vierstelligen Tarif-Position, Einhaltung eines bestimmten Wertkriteriums), sind jedoch niemals ausreichend im Sinne der Ursprungsregeln.

5.6.1. Doppelfunktion

Der Aspekt der Minimalbehandlung ist einerseits als Zusatzvoraussetzung zur Einhaltung der Herstellungsvoraussetzungen bei Verwendung drittländischer Vormaterialien zu beachten und dient andererseits der Bestimmung des Ursprungslandes, wenn nur Vormaterialien mit Ursprung verwendet werden.

5.6.2. Definition

Als nicht ausreichende Be- oder Verarbeitungen gelten nur die nachfolgend aufgezählten Vorgänge, und zwar wenn ausschließlich diese ("erschöpfende Aufzählung") durchgeführt werden:

- a) Behandlungen, die dazu bestimmt sind, die Erzeugnisse während des Transports oder der Lagerung in gutem Zustand zu erhalten;
- b) Teilen oder Zusammenstellen von Packstücken;
- c) Waschen, Reinigen, Entfernen von Staub, Oxid, Öl, Farbe oder anderen Beschichtungen;
- d) Bügeln von Textilien;
- e) einfaches Anstreichen oder Polieren;

- f) Schälen, teilweises oder vollständiges Bleichen, Polieren oder Glasieren von Getreide und Reis;
- g) Behandlungen zum Färben von Zucker oder zum Formen von Würfelzucker; teilweises oder vollständiges Mahlen von Kristallzucker;
- h) Enthülsen, Entsteinen oder Schälen von Früchten und Gemüse;
- i) Schärfen, einfaches Schleifen oder einfaches Zerteilen;
- j) Sieben, Aussondern, Einordnen, Sortieren, Einstufen, Abgleichen (einschließlich des Zusammenstellens von Sortimenten);
- k) einfaches Abfüllen in Flaschen, Dosen, Fläschchen, Säcke, Kästen oder Schachteln, sowie alle anderen einfachen Verpackungsvorgänge;
- l) Anbringen oder Aufdrucken von Marken, Etiketten, Logos oder anderen gleichartigen Unterscheidungszeichen auf den Erzeugnissen selbst oder auf ihren Verpackungen;
- m) einfaches Mischen von Erzeugnissen, auch verschiedener Arten; Mischen von Zucker mit anderen Vormaterialien;
- n) einfaches Zusammenfügen von Teilen eines Erzeugnisses zu einem vollständigen Erzeugnis oder Zerlegen von Erzeugnissen in Einzelteile;
- o) Zusammentreffen von zwei oder mehr der unter den Buchstaben a) bis n) genannten Behandlungen;
- p) Schlachten von Tieren.

Bei der Beurteilung, ob eine Minimalbehandlung vorliegt, sind alle in der EU oder in Kamerun an diesem Erzeugnis vorgenommenen Be- oder Verarbeitungen in Betracht zu ziehen. Erfolgen die vorstehend genannten Vorgänge im Zusammenhang mit anderen Arbeiten an der Ware, ist der so getätigte Herstellungsvorgang in seiner Gesamtheit zu beurteilen. Als Beurteilungshilfe kann herangezogen werden, dass mehr als eine Minimalbehandlung vorliegt, wenn Vormaterialien mitverwendet werden, die bereits Ursprungserzeugnisse (im Sinne dieses Abkommens) des Herstellungslandes und für die übliche Funktion der Fertigware selbst relevant sind.

5.7. Maßgebende Einheit und Umschließungen

5.7.1. Maßgebende Einheit

Die maßgebende Einheit, die jeweils die vorgesehene Ursprungsregel erfüllen muss, ist jene Einheit, die auch als Grundlage für die Tarifierung herangezogen wird. Betreffend Warenzusammenstellungen siehe Abschnitt 5.9.

Beispiel:

Ein Metallluster mit beige-packten Gläsern ist ein einheitlicher Beleuchtungskörper, eine Maschine mit getrennt verpackter elektronischer Steuerung ist eine einheitliche Maschine und ebenso bildet ein Segelboot mit beigelegtem Segel eine tarifarische Einheit. In diesen Fällen müssen alle Komponenten bei der Beurteilung des Ursprungs der gesamten Ware mitberücksichtigt werden. Dies bedeutet, dass für die maßgebende Einheit entweder Ursprung in ihrer Gesamtheit vorliegt oder nicht.

5.7.2. Umschließungen

Umschließungen, die gemäß der Allgemeinen Vorschrift 5 für die Auslegung der Kombinierten Nomenklatur wie die darin befindlichen Waren einzureihen sind, und die in ihnen verpackten Waren werden als eine Einheit angesehen. Der Ursprung von Waren in Umschließungen ist nach folgenden Gesichtspunkten zu beurteilen:

1. Umschließungen, die beim Klein- oder Einzelverkauf in der Regel mit in die Hand des letzten Käufers (Verbrauchers) übergehen, sind als Bestandteil der in ihnen verpackten Ware anzusehen und müssen wie jedes andere verwendete Vormaterial bei der Beurteilung des Ursprungs der Ware mitberücksichtigt werden;
2. andere Umschließungen - das sind insbesondere solche, die zum Schutz der Ware während des Transportes oder der Lagerung dienen - teilen hinsichtlich des Ursprunges grundsätzlich das Schicksal der in ihnen enthaltenen Waren; sie sind - unbeschadet ihres tatsächlichen Ursprungs - so zu behandeln, als ob sie das Ursprungskriterium erfüllen, das auf die in ihnen enthaltenen Waren zutrifft;
3. Soweit Umschließungen gemäß der Allgemeinen Vorschrift 5b für die Auslegung der Kombinierten Nomenklatur nicht wie die darin befindlichen Waren einzureihen sind, müssen Ware und Umschließung getrennt behandelt werden und das jeweils vorgesehene Ursprungskriterium erfüllen.

5.8. Zubehör, Ersatzteile und Werkzeuge

Zubehör, Ersatzteile und Werkzeuge, die mit Geräten, Maschinen, Apparaten oder Fahrzeugen geliefert werden, werden mit diesen zusammen als Einheit angesehen, wenn sie

als Bestandteil der Normalausrüstung in deren Preis enthalten sind oder nicht gesondert in Rechnung gestellt werden.

5.9. Warenzusammenstellungen

Die Ursprungsregel für Warenzusammenstellungen gilt nur für die Warenzusammenstellungen im Sinne der Allgemeinen Vorschrift 3 zum Harmonisierten System.

Gemäß dieser Regel müssen alle Bestandteile einer Warenzusammenstellung, mit Ausnahme derjenigen, deren Wert 10 vH des Gesamtwerts dieser Warenzusammenstellung nicht übersteigt, den Ursprungsregeln für die Position entsprechen, der sie zugewiesen worden wären, wenn sie einzeln, also nicht als Bestandteile einer Warenzusammenstellung gestellt worden wären, ungeachtet der Position, der die Warenzusammenstellung in ihrer Gesamtheit gemäß der genannten Allgemeinen Vorschrift zugewiesen wird.

Diese Regel gilt auch dann, wenn die Toleranzschwelle von 10 vH für denjenigen Bestandteil in Anspruch genommen wird, der gemäß der genannten Allgemeinen Vorschrift für die Einreihung der Warenzusammenstellung in ihrer Gesamtheit maßgeblich ist.

5.10. Neutrale Elemente

Bei der Feststellung, ob ein Erzeugnis ein Ursprungserzeugnis ist, braucht der Ursprung folgender gegebenenfalls bei seiner Herstellung verwendeter Erzeugnisse nicht berücksichtigt zu werden:

- a) Energie und Brennstoffe,
- b) Anlagen und Ausrüstung,
- c) Maschinen und Werkzeuge,
- d) Waren, die nicht in die endgültige Zusammensetzung des Erzeugnisses eingehen oder eingehen sollen.

6. Territoriale Auflagen

6.1. Territorialitätsprinzip

(1) Grundsätzlich müssen sämtliche Bedingungen für den Erwerb der Ursprungseigenschaft ohne Unterbrechung in der EU oder in Kamerun, abgesehen von zulässigen Kumulierungsländern (ÜLG), erfüllt werden.

(2) Ursprungswaren, die aus der EU oder Kamerun in ein Drittland ausgeführt und anschließend wiedereingeführt werden, gelten grundsätzlich (ausgenommen zulässige

Kumulierungsmöglichkeiten) als Erzeugnisse ohne Ursprungseigenschaft, es sei denn, den Zollbehörden kann glaubhaft dargelegt werden, dass

- a) die wiedereingeführten Waren dieselben wie die ausgeführten Waren sind und
- b) diese Waren während ihres Verbleibs in dem betreffenden Drittland oder während des Transports keine Behandlung erfahren haben, die über das zur Erhaltung eines guten Zustands erforderliche Maß hinausgeht.

6.2. Nichtveränderung („Unmittelbare Beförderung“)

(1) Die Präferenzbehandlung wird nur gewährt, wenn die Ursprungszeugnisse direkt zwischen Kamerun und, der EU und den ÜLG befördert werden.

(2) Erzeugnisse oder Sendungen können durch ein Drittland befördert oder in einem Drittland gelagert werden, solange die Erzeugnisse im Drittland/Durchfuhrland unter zollamtlicher Überwachung verbleiben und keinen Bearbeitungen unterliegen, die über das Erhalten des Zustandes hinausgehen. Ursprungsprodukte können per Rohrleitung durch ein anderes Gebiet als Kamerun oder die Europäische Union transportiert werden.

(3) Der Nachweis, dass die vorgenannten Voraussetzungen erfüllt sind, ist erbracht, wenn den Zollbehörden des Einfuhrlandes eines der folgenden Papiere vorgelegt wird:

- a) ein durchgehendes Frachtpapier, mit dem die Beförderung vom Ausfuhrland durch das Durchfuhrland erfolgt ist,
oder
- b) eine von den Zollbehörden des Durchfuhrlandes ausgestellte Bescheinigung mit folgenden Angaben:
 - genaue Beschreibung der Erzeugnisse,
 - Datum des Ent- und Wiederverladens der Erzeugnisse oder der Ein- und Ausschiffung unter Angabe der benutzten Schiffe oder sonstigen Beförderungsmittel,
und
 - Bedingungen des Verbleibs der Erzeugnisse im Durchfuhrland,
oder
- c) falls diese Papiere nicht vorgelegt werden können, alle sonstigen beweiskräftigen Unterlagen.

6.3. Ausstellungen

Eine Ausnahme von der Regel der unmittelbaren Beförderung besteht für Ursprungszeugnisse, die zu einer Ausstellung oder Messe in ein Drittland versandt worden sind und anschließend nach Kamerun eingeführt werden. Auf diese Waren sind bei der Einfuhr die Präferenzzölle anzuwenden, wenn nachgewiesen wird, dass

- ein Ausführer diese Erzeugnisse aus der EU zu einer Ausstellung in einem Drittland versandt und dort ausgestellt hat;
- dieser Ausführer die Erzeugnisse einem Empfänger in Kamerun verkauft oder überlassen hat;
- dass die Erzeugnisse während oder unmittelbar nach der Ausstellung in dem Zustand, in dem sie zur Ausstellung versandt worden waren, versandt wurden und
- die Erzeugnisse von dem Zeitpunkt an, zu dem sie zur Ausstellung ausgeführt wurden, nicht zu anderen Zwecken als zur Vorführung auf dieser Ausstellung verwendet worden sind.

Diese Ausnahmeregelung gilt für alle Ausstellungen, Messen und ähnliche öffentliche Veranstaltungen kommerzieller, industrieller, landwirtschaftlicher oder handwerklicher Art, bei denen die Waren unter Zollüberwachung bleiben. Ausgenommen von dieser Regelung sind Ausstellungen privater Natur, die in Läden oder Geschäftsräumen zum Verkauf ausländischer Waren veranstaltet werden.

Für solche Waren ist dem Zollamt ein nach den jeweiligen Ursprungsregeln vorgesehener Präferenznachweis unter den üblichen Bedingungen vorzulegen, in der die Bezeichnung und die Anschrift der Messe oder Ausstellung angegeben sein müssen. Die Vorlage dieses Präferenznachweises ist - sofern sonst keine Bedenken bestehen - auch als ausreichender Beweis für die Einhaltung der oben geforderten Bedingungen anzusehen. Falls erforderlich kann ein zusätzlicher schriftlicher Nachweis über die Unverändertheit der Waren und die Umstände, unter denen sie ausgestellt worden sind, verlangt werden.

7. Verbot der Zollrückvergütung und der Zollbefreiung

Ein Verbot der Zollrückvergütung ist im gegenständlichen Abkommen nicht vorgesehen.

8. Nachweis der Ursprungseigenschaft

8.1. Grundsätzliches und besondere Kennzeichnung

Folgende Präferenznachweise sind vorgesehen:

1. die von einem Zollamt bestätigte WVB EUR.1-CMR,
2. die Erklärung auf der Rechnung, die innerhalb der Wertgrenze von 6.000 Euro, von jedem Ausführer oder unabhängig vom Wert der Sendung von einem "ermächtigten Ausführer", auf einer Rechnung, einem Lieferschein oder einem anderen Handelspapier (in dem die Erzeugnisse so genau bezeichnet sind, dass die Feststellung der Nämlichkeit möglich ist) ausgestellt werden kann.

Hinweis:

Zu beachten ist dabei, dass Kamerun die Warenverkehrsbescheinigung EUR.1 als „EUR.1 – CMR“ bezeichnet hat. Die EU hat es abgelehnt, nur für den Warenverkehr mit Kamerun eigene Formulare mit der Kennzeichnung „EUR.1 – CMR“ zu drucken. Der EU-Ausführer sollte gegebenenfalls die bestehende Warenverkehrsbescheinigung EUR.1 händisch mit „CMR“ ergänzen und dies zollamtlich bestätigen lassen. Dies wird laut Information der Kommission von Kamerun bis auf Weiteres akzeptiert.

8.2. Verfahren zur Ausstellung einer WVB EUR.1-CMR

Die WVB EUR.1-CMR wird von den Zollbehörden der EU auf schriftlichen Antrag ausgestellt, der vom Ausführer oder unter der Verantwortung des Ausführers von seinem bevollmächtigten Vertreter gestellt worden ist.

Der Ausführer oder sein bevollmächtigter Vertreter füllt zu diesem Zweck das Formblatt der WVB EUR.1-CMR und des Antrags (Anhang III des Ursprungsprotokolls) aus. Die Formblätter sind nach den Bestimmungen des Ursprungsprotokolls auszufüllen. Werden sie handschriftlich ausgefüllt, so muss dies mit Tinte in Druckschrift erfolgen. Die Warenbezeichnung ist in dem dafür vorgesehenen Feld ohne Zeilenzwischenraum einzutragen. Ist das Feld nicht vollständig ausgefüllt, so ist unter der letzten Zeile der Warenbezeichnung ein waagerechter Strich zu ziehen und der nicht ausgefüllte Teil des Feldes durchzustreichen.

Der Ausführer, der die Ausstellung der WVB EUR.1-CMR beantragt, hat auf Verlangen der Zollbehörden jederzeit alle zweckdienlichen Unterlagen zum Nachweis der Ursprungseigenschaft der betreffenden Erzeugnisse sowie der Erfüllung der übrigen Voraussetzungen dieses Protokolls vorzulegen.

Eine WVB EUR.1-CMR wird von den Zollbehörden ausgestellt, wenn die betreffenden Erzeugnisse als Ursprungserzeugnisse der EU, der ÜLG oder Kameruns angesehen werden können und die übrigen Voraussetzungen des Ursprungsprotokolls erfüllt sind.

Die ausstellenden Zollbehörden treffen die erforderlichen Maßnahmen, um die Ursprungseigenschaft der Erzeugnisse und die Erfüllung der übrigen Voraussetzungen dieses Protokolls zu überprüfen. Sie sind berechtigt, zu diesem Zweck die Vorlage von Beweismitteln zu verlangen und jede Art von Überprüfung der Buchführung des Ausführers oder jede sonstige von ihnen für zweckdienlich erachtete Kontrolle durchzuführen. Die Zollbehörden, welche die Warenverkehrsbescheinigung EUR.1-CMR ausstellen, achten auch darauf, dass die Formblätter ordnungsgemäß ausgefüllt sind. Sie prüfen insbesondere, ob das Feld mit der Warenbezeichnung so ausgefüllt ist, dass jede Möglichkeit eines missbräuchlichen Zusatzes ausgeschlossen ist.

In Feld 11 der WVB EUR.1-CMR ist das Datum der Ausstellung anzugeben.

Die WVB EUR.1-CMR wird von den Zollbehörden ausgestellt und zur Verfügung des Ausführers gehalten, sobald die Ausfuhr tatsächlich erfolgt oder sichergestellt ist.

8.3. Nachträglich ausgestellte WVB EUR.1-CMR

Eine WVB EUR.1-CMR kann ausnahmsweise nach der Ausfuhr der Erzeugnisse, auf die sie sich bezieht, ausgestellt werden,

- a) wenn sie infolge eines Irrtums, eines unverschuldeten Versehens oder besonderer Umstände bei der Ausfuhr nicht ausgestellt worden ist, oder
- b) wenn den zuständigen Behörden glaubhaft dargelegt wird, dass eine WVB EUR.1-CMR ausgestellt, aber bei der Einfuhr aus formalen Gründen nicht angenommen worden ist.

Hinsichtlich der praktischen Vorgangsweise siehe Arbeitsrichtlinie UP-3000 Abschnitt 2.8.1.

Im Feld 7 (Bemerkungen) der WVB EUR.1 ist folgender Vermerk anzubringen:

„ISSUED RETROSPECTIVELY“ oder „DELIVRE A POSTERIORI“

8.4. Ausstellung eines Duplikates der WVB EUR.1-CMR

Bei Diebstahl, Verlust oder Vernichtung einer WVB EUR.1-CMR kann der Ausfuhrer bei den Zollbehörden, die die Bescheinigung ausgestellt haben, ein Duplikat beantragen, das anhand der in ihrem Besitz befindlichen Ausfuhrpapiere ausgefertigt wird. Hinsichtlich der praktischen Vorgangsweise siehe Arbeitsrichtlinie UP-3000 Abschnitt 2.8.2.

Im Feld 7 (Bemerkungen) der WVB EUR.1 ist folgender Vermerk anzubringen:

„DUPLICATE“ oder „DUPLICATA“

Das Duplikat trägt das Datum des Originals und gilt mit Wirkung von diesem Tag.

8.5. Ausstellung eines Ersatzpräferenznachweises

8.5.1. Grundsätzliches

Werden Ursprungserzeugnisse in der EU oder in Kamerun der Überwachung einer Zollstelle unterstellt, so kann der ursprüngliche Präferenznachweis im Hinblick auf den Versand sämtlicher oder eines Teils dieser Erzeugnisse zu anderen Zollstellen in der EU, in Kamerun oder in anderen AKP-Staaten durch eine oder mehrere Warenverkehrsbescheinigungen EUR.1-CMR ersetzt werden, und zwar auch dann, wenn Teile der Sendung unterschiedlichen Zollverfahren unterzogen werden. Diese Warenverkehrsbescheinigungen EUR.1-CMR werden von der Zollstelle ausgestellt, unter deren Überwachung sich die Erzeugnisse befinden.

8.5.2. Abfertigungen immer bei derselben Zollstelle

Erläuterungen und die praktische Vorgangsweise können der Arbeitsrichtlinie UP-3000 Abschnitt 3.6. entnommen werden.

8.5.3. Abfertigung bei unterschiedlichen Zollstellen – Angaben im Ersatzpräferenznachweis

Erläuterungen und die praktische Vorgangsweise können der Arbeitsrichtlinie UP-3000 Abschnitt 3.6. entnommen werden.

8.6. Buchmäßige Trennung

Die buchmäßige Trennung (gemeinsame Lagerung von Vormaterialien mit und ohne Ursprung) ist in diesem Ursprungsprotokoll nicht vorgesehen.

8.7. Voraussetzungen für die Ausfertigung der Erklärung auf der Rechnung (Ursprungserklärung)

Die Erklärung auf der Rechnung kann ausgefertigt werden:

- a) von einem Ermächtigten Ausführer
- b) von jedem Ausführer; für Sendungen von einem oder mehreren Packstücken, die Ursprungserzeugnisse enthalten, deren Wert 6.000 Euro je Sendung nicht überschreitet.

Eine Erklärung auf der Rechnung kann ausgefertigt werden, falls die betreffenden Erzeugnisse als Ursprungserzeugnisse Kameruns, der Europäischen Union oder eines ÜLG angesehen werden können und die übrigen Voraussetzungen des Ursprungsprotokolls erfüllt sind.

Der Ausführer, der eine Erklärung auf der Rechnung ausfertigt, hat auf Verlangen der Zollbehörden des Ausfuhrlandes jederzeit alle zweckdienlichen Belege zum Nachweis der

Ursprungseigenschaft der betreffenden Erzeugnisse sowie der Erfüllung der übrigen Voraussetzungen dieses Ursprungsprotokolls vorzulegen.

Eine Erklärung auf der Rechnung ist vom Ausführer maschinenschriftlich oder mechanografisch auf der Rechnung, dem Lieferschein oder einem anderen Handelspapier mit dem Wortlaut (UP-3000 Abschnitt 2.4.) und in einer Sprachfassung des Anhangs IV des Ursprungsprotokolls auszufertigen. Wird die Erklärung handschriftlich erstellt, so muss dies mit Tinte in Druckschrift erfolgen.

Die Erklärung auf der Rechnung ist vom Ausführer eigenhändig zu unterzeichnen. Ein Ermächtigter Ausführer braucht jedoch solche Erklärungen nicht zu unterzeichnen, wenn er sich gegenüber den Zollbehörden des Ausfuhrlandes schriftlich verpflichtet, die volle Verantwortung für jede Erklärung auf der Rechnung zu übernehmen, die ihn so identifiziert, als ob er sie eigenhändig unterzeichnet hätte.

Eine Erklärung auf der Rechnung kann vom Ausführer bei der Ausfuhr der Erzeugnisse oder nach deren Ausfuhr ausgefertigt werden, vorausgesetzt, dass sie im Einfuhrland spätestens zwei Jahre nach der Einfuhr der betreffenden Erzeugnisse vorgelegt wird.

8.8. Ermächtigter Ausführer

Die Zollbehörden des Ausfuhrlandes können einen Ausführer (im Folgenden ‚ermächtigter Ausführer‘ genannt), der häufig unter das Abkommen fallende Erzeugnisse ausführt, dazu ermächtigen, ohne Rücksicht auf den Wert dieser Erzeugnisse Erklärungen auf der Rechnung auszufertigen. Nähere Informationen über Voraussetzungen und praktische Vorgangsweise sind der Arbeitsrichtlinie UP-3000 Abschnitt 7. zu entnehmen.

8.9. Geltungsdauer und Vorlage der Präferenznachweise

Die Präferenznachweise bleiben zehn Monate nach dem Datum der Ausstellung im Ausfuhrland gültig und sind innerhalb dieser Frist den Zollbehörden des Einfuhrlandes vorzulegen. Wenn der Anmelder nachweist, dass die Frist wegen außergewöhnlicher Umstände nicht eingehalten werden konnte, wäre ein solcher Präferenznachweis anzuerkennen, auch wenn er einem Zollamt nach Ablauf der oben angeführten Frist erstmals vorgelegt wird. In anderen Fällen verspäteter Vorlage können die Zollbehörden des Einfuhrlands die Ursprungsnachweise annehmen, wenn ihnen die Erzeugnisse vor Ablauf der Vorlagefrist gestellt worden sind.

Nähere Informationen dazu sind der Arbeitsrichtlinie UP-3000 Abschnitt 2.7.5. und Abschnitt 2.7.6. zu entnehmen.

Die Ursprungsnachweise sind den Zollbehörden des Einfuhrlandes nach den dort geltenden Verfahrensvorschriften vorzulegen. Diese Behörden können eine Übersetzung des Ursprungsnachweises verlangen. Sie können außerdem verlangen, dass die Einfuhrzollanmeldung durch eine Erklärung des Einführers ergänzt wird, mit der er beglaubigt, dass die Erzeugnisse die Voraussetzungen für die Anwendung des Abkommens erfüllen.

8.10. Einfuhr in Teilsendungen

Werden Erzeugnisse der Abschnitt XVI und XVII oder der Positionen 7308 und 9406 des HS in zerlegtem oder noch nicht zusammengesetztem Zustand im Sinne der Anmerkung 2a zum HS in Teilsendungen eingeführt, so ist es möglich, diese ursprungsmäßig als Ganzes zu betrachten und nur einen einzigen Präferenznachweis für die gesamte Ware auszustellen.

Für Erzeugnisse des Abschnitt XVI sowie der Positionen 8608, 8805, 8905 und 8907 ist die Abfertigung in Teilsendungen aufgrund der Allgemeinen Vorschrift 2a zum HS iVm der Zusätzlichen Anm. 3 zum Abschnitt XVI bzw. der Zusätzlichen Anm. 2 zum Abschnitt XVII auch tarifarisch zulässig. Die Voraussetzungen für die Abfertigung dieser Waren in Teilsendungen bzw. der Verfahrensablauf sind in der ZT-1600 beschrieben.

Das Verfahren bei der Einfuhr in Kamerun richtet sich nach den dortigen nationalen Vorschriften.

8.11. Ausnahmen vom Präferenznachweis

Erzeugnisse, die in Kleinsendungen von Privatpersonen an Privatpersonen versandt werden oder die sich im persönlichen Gepäck von Reisenden befinden, werden ohne Vorlage eines förmlichen Präferenznachweises als Ursprungserzeugnisse angesehen, sofern es sich um Einfuhren nichtkommerzieller Art handelt und erklärt wird, dass die Voraussetzungen des Ursprungsprotokolls erfüllt sind, wobei an der Richtigkeit dieser Erklärung kein Zweifel bestehen darf. Bei Postversand kann diese Erklärung auf der Zollinhaltserklärung oder einem dieser beigefügten Blatt abgegeben werden.

Als Einfuhren nichtkommerzieller Art gelten solche, die gelegentlich erfolgen und ausschließlich aus Erzeugnissen bestehen, die zum persönlichen Ge- oder Verbrauch der Empfänger oder Reisenden oder zum Ge- oder Verbrauch in deren Haushalt bestimmt sind; dabei dürfen diese Erzeugnisse weder durch ihre Beschaffenheit noch durch ihre Menge zu der Vermutung Anlass geben, dass ihre Einfuhr aus kommerziellen Gründen erfolgt.

Der Gesamtwert dieser Erzeugnisse darf folgende Beträge nicht überschreiten:

- a) 500 Euro bei Kleinsendungen oder

b) 1.200 Euro bei Erzeugnissen, die sich im persönlichen Gepäck von Reisenden befinden

8.12. Belege

8.12.1. Grundsätzliches

Welche Unterlagen zum Nachweis dafür, dass Erzeugnisse, für die eine WVB EUR.1-CMR oder eine Ursprungserklärung vorliegt, tatsächlich als Ursprungserzeugnisse der EU, Kameruns oder eines ÜLG angesehen werden können und die übrigen Voraussetzungen des Ursprungsprotokolls erfüllt sind, können der Arbeitsrichtlinie UP-3000 Abschnitt 4.5.2. entnommen werden.

8.12.2. Informationsverfahren für Kumulierungszwecke

Bei Anwendung einer zulässigen Kumulierung mit Ursprungswaren wird der Nachweis der Ursprungseigenschaft im Sinne des Abkommens für die Vormaterialien aus Kamerun, der EU, oder einem ÜLG durch eine Warenverkehrsbescheinigung EUR.1-CMR, eine Ursprungserklärung oder eine Lieferantenerklärung nach dem Muster in Anhang V-A (Lieferantenerklärung für Erzeugnisse mit Präferenzursprungseigenschaft) des Ursprungsprotokolls erbracht, die vom Ausführer in Kamerun, der Europäischen Union, oder einem ÜLG je nach Herkunftsland der Vormaterialien, abgegeben wird.

Bei Anwendung einer zulässigen vollen Kumulierung mit Nichtursprungswaren wird der Nachweis der in Kamerun, in der Europäischen Union, oder in einem ÜLG vorgenommenen Be- oder Verarbeitung durch eine Lieferantenerklärung nach dem Muster in Anhang V-B (Lieferantenerklärung für Erzeugnisse ohne Präferenzursprungseigenschaft) des Ursprungsprotokolls erbracht, die vom Ausführer in Kamerun, der Europäischen Union, oder in einem ÜLG je nach Herkunftsland der Vormaterialien, abgegeben wird.

Für jede Vormaterialiensendung hat der Lieferant auf der Warenrechnung für die Sendung, in einem Anhang zu dieser Rechnung oder auf einem Lieferschein oder einem anderen Handelspapier für die Sendung, in dem die Vormaterialien so genau bezeichnet sind, dass die Feststellung der Nämlichkeit möglich ist, eine gesonderte Lieferantenerklärung abzugeben. Die Lieferantenerklärung kann auf einem vorgedruckten Formblatt ausgefertigt werden.

Die Lieferantenerklärung ist vom Lieferant eigenhändig zu unterzeichnen. Werden die Rechnung und die Lieferantenerklärung im Wege der elektronischen Datenverarbeitung erstellt, so braucht die Lieferantenerklärung nicht eigenhändig unterzeichnet zu werden, sofern den Zollbehörden in dem Staat, in dem die Erklärung ausgefertigt wird, die Identität des zuständigen Mitarbeiters des Lieferunternehmens glaubhaft dargelegt wird. Die genannten Zollbehörden können Bedingungen für die Anwendung dieses Absatzes festlegen.

Die Lieferantenerklärung ist der Zollbehörde des ausführenden Landes vorzulegen, bei der die Ausstellung der Warenverkehrsbescheinigung EUR.1-CMR beantragt wird. Der die Erklärung ausfertigende Lieferant hat auf Verlangen der Zollbehörden des Landes, in dem die Erklärung ausgefertigt wird, jederzeit alle zweckdienlichen Unterlagen zum Nachweis der Richtigkeit der Angaben in der Erklärung vorzulegen.

Die Lieferantenerklärungen und die Auskunftsbblätter, die vor dem Inkrafttreten dieses Protokolls nach Maßgabe des Artikels 26 des Protokolls 1 zum Cotonou-Abkommen abgegeben bzw. ausgestellt worden sind, behalten ihre Gültigkeit.

8.13. Aufbewahrung der Präferenznachweise und Belege

Ein Ausführer, der die Ausstellung einer WVB EUR.1-CMR beantragt, hat die Unterlagen mindestens drei Jahre lang aufzubewahren.

Ein Ausführer, der eine Ursprungserklärung ausfertigt, hat eine Abschrift dieser Ursprungserklärung sowie die Unterlagen mindestens drei Jahre lang aufzubewahren.

Ein Lieferant, der eine Lieferantenerklärung ausfertigt, hat Abschriften dieser Erklärung und der Rechnung, der Lieferscheine oder anderer Handelspapiere, denen diese Erklärung beiliegt, sowie alle übrigen dafür zweckdienlichen Unterlagen mindestens drei Jahre lang aufzubewahren.

Die Zollbehörden des Ausfuhrlandes, die eine WVB EUR.1-CMR ausstellen, haben das Antragsformblatt mindestens drei Jahre lang aufzubewahren.

Die Zollbehörden des Einfuhrlandes haben nach den internen Rechtsvorschriften des Einfuhrlandes die WVBen EUR.1-CMR und die Ursprungserklärungen, die ihnen vorgelegt werden, mindestens drei Jahre lang aufzubewahren.

8.14. Abweichungen und Formfehler

8.14.1. Unbedeutende Abweichungen und Formfehler

Bei geringfügigen Abweichungen zwischen den Angaben in den Präferenznachweisen und den Angaben in den Unterlagen, die der Zollstelle zur Erfüllung der Einfuhrförmlichkeiten für die Erzeugnisse vorgelegt werden, ist der Präferenznachweis nicht allein dadurch ungültig, sofern einwandfrei nachgewiesen wird, dass sich das Papier auf die gestellten Erzeugnisse bezieht. Nähere Informationen dazu sind der Arbeitsrichtlinie UP-3000 Abschnitt 3.1.1. zu entnehmen.

8.14.2. Gravierende Abweichungen und Formfehler

Eine WVB EUR.1-CMR kann aus "formalen Gründen" abgelehnt werden, wenn sie nicht vorschriftsgemäß ausgestellt wurde. In diesem Fall kann eine nachträglich ausgestellte WVB nachgereicht werden. Nähere Informationen dazu sind der Arbeitsrichtlinie UP-3000 Abschnitt 3.1.2. zu entnehmen. Eindeutige Formfehler wie Tippfehler in einem Ursprungsnachweis sollten nicht zur Ablehnung des Nachweises führen, solange kein Zweifel an der Richtigkeit der Angaben besteht.

8.15. In Euro (EUR) ausgedrückte Beträge (Wertgrenzen)

Für die Zwecke der Wertgrenzen in den Fällen, in denen die Erzeugnisse in einer anderen Währung als Euro in Rechnung gestellt werden, werden die Beträge in den Landeswährungen der Mitgliedstaaten der EU, von Kamerun oder den ÜLG, die den in Euro ausgedrückten Beträgen entsprechen, von den betreffenden Ländern jährlich festgelegt.

Für die Fälle der Erklärung auf der Rechnung und der Abstandnahme von einem förmlichen Präferenznachweis ist der von dem betreffenden Land festgelegte Betrag in der Währung maßgebend, in der die Rechnung ausgestellt ist.

Für die Umrechnung der in Euro ausgedrückten Beträge in die Landeswährungen gilt der Euro-Kurs der jeweiligen Landeswährung am ersten Arbeitstag des Monats Oktober. Die Beträge sind der Europäischen Kommission bis zum 15. Oktober mitzuteilen; sie gelten ab 1. Januar des folgenden Jahres. Die Europäische Kommission teilt die Beträge den betreffenden Ländern mit.

Ein Land kann den Betrag, der sich aus der Umrechnung eines in Euro ausgedrückten Betrages in seine Landeswährung ergibt, auf- oder abrunden. Der gerundete Betrag darf um höchstens 5 vH vom Ergebnis der Umrechnung abweichen. Ein Land kann den Betrag in seiner Landeswährung, der dem in Euro ausgedrückten Betrag entspricht, unverändert beibehalten, sofern sich durch die Umrechnung dieses Betrages zum Zeitpunkt der in Absatz 3 vorgesehenen jährlichen Anpassung der Gegenwert in Landeswährung vor dem Runden um weniger als 15 vH erhöht. Der Gegenwert in Landeswährung kann unverändert beibehalten werden, sofern die Umrechnung zu einer Verringerung dieses Gegenwerts führen würde.

Die in Euro ausgedrückten Beträge werden auf Antrag der EU oder Kameruns vom Ausschuss überprüft. Dabei prüft der Ausschuss, ob es erstrebenswert ist, die Auswirkungen dieser Beschränkungen in realen Werten zu erhalten. Zu diesem Zweck kann er beschließen, die in Euro ausgedrückten Beträge zu ändern.

9. Methoden der Zusammenarbeit der Verwaltungen

9.1. Grundsätzliches

9.1.1. Verwaltungstechnische Voraussetzungen für die Begünstigung von Erzeugnissen nach diesem Abkommen

Ursprungserzeugnisse der EU im Sinne dieses Protokolls kommen zum Zeitpunkt der Zolleinfuhrerklärung nur dann in den Genuss der Vorzugsbedingungen des Abkommens, wenn die Erzeugnisse frühestens an dem Tag ausgeführt wurden, ab dem das Ausfuhrland die in Abschnitt 9.1.2. und 9.1.3. genannten Bestimmungen erfüllt.

9.1.2. Übermittlung von Angaben über Zollbehörden

(1) Die Europäischen Union übermittelt Kamerun über die Europäische Kommission die Anschriften der Zollbehörden, die für die Ausstellung und Prüfung der Warenverkehrsbescheinigungen EUR.1-CMR, der Ursprungserklärungen und der Lieferantenerklärungen zuständig sind, sowie die Musterabdrücke der Stempel, die ihre Zollstellen bei der Ausstellung dieser Bescheinigungen verwenden.

Die Warenverkehrsbescheinigungen EUR.1 sowie die Ursprungserklärungen oder Lieferantenerklärungen werden zur Gewährung der Präferenzbehandlung ab dem Tag angenommen, an dem diese Informationen bei der Europäischen Kommission eingehen.

(2) Kamerun und die Mitgliedstaaten der Europäischen Union unterrichten einander unverzüglich über jede Änderung der in Absatz 1 genannten Angaben.

(3) Die in Absatz 1 genannten Behörden handeln unter der Aufsicht der Regierung des betreffenden Landes. Die für die Kontrolle und Überprüfung zuständigen Stellen sind Teil der Behörden des betreffenden Landes.

9.1.3. Gegenseitige Amtshilfe (weitere Methoden der Verwaltungszusammenarbeit)

(1) Um die ordnungsgemäße Anwendung dieses Protokolls zu gewährleisten, leisten die EU, Kamerun und die ÜLG einander über die zuständigen Zollverwaltungen Amtshilfe bei der Prüfung der Echtheit der WVB EUR.1, der Ursprungserklärungen oder der Lieferantenerklärungen und bei der Prüfung der Richtigkeit der in diesen Schriftstücken enthaltenen Angaben. Darüber hinaus wird von Kamerun und den Mitgliedstaaten der Europäischen Union

- a) jede erforderliche Zusammenarbeit ihrer Verwaltungen im Falle eines Ersuchens um Überwachung der ordnungsgemäßen Verwaltung und Kontrolle dieses Protokolls in dem betroffenen Staat, einschließlich Besichtigungen vor Ort, geleistet,
- b) nach Artikel 34 des Protokolls (Verifizierung, Abschnitt 9.2.) die Ursprungseigenschaft der Erzeugnisse und die Einhaltung der anderen in diesem Protokoll vorgesehenen Anforderungen geprüft.

(2) Die ersuchten Behörden erteilen alle zweckdienlichen Auskünfte über die Bedingungen, unter denen das Erzeugnis hergestellt worden ist, und geben dabei insbesondere an, unter welchen Umständen die Ursprungsregeln in Kamerun, der EU und den ÜLG beachtet wurden.

9.2. Prüfung der Ursprungsnachweise

9.2.1. Prüfung der Präferenznachweise

Eine nachträgliche Prüfung der Präferenznachweise erfolgt auf Grundlage einer Risikoanalyse und stichprobenweise oder immer dann, wenn die Zollbehörden der einführenden Vertragspartei begründete Zweifel an der Echtheit der Papiere, der Ursprungseigenschaft der betreffenden Erzeugnisse oder der Erfüllung der übrigen Voraussetzungen dieses Ursprungsprotokolls haben.

Zur Durchführung dieser Bestimmungen senden die Zollbehörden des Einfuhrlandes die WVB EUR.1-CMR und die Rechnung, wenn sie vorgelegt worden ist, die Ursprungserklärung oder eine Abschrift dieser Papiere an die Zollbehörden der ausführenden Vertragspartei zurück, gegebenenfalls unter Angabe der Gründe für die Nachprüfung. Zur Begründung des Ersuchens um Nachprüfung werden alle Unterlagen übermittelt und alle bekannten Umstände mitgeteilt, die auf die Unrichtigkeit der Angaben in dem Präferenznachweis schließen lassen.

Die Prüfung wird von den Zollbehörden des Ausfuhrlandes durchgeführt. Diese sind berechtigt, zu diesem Zweck die Vorlage von Beweismitteln zu verlangen und jede Art von Überprüfung der Buchführung des Ausführers oder jede sonstige von ihnen für zweckdienlich erachtete Kontrolle durchzuführen.

Beschließen die Zollbehörden des Einfuhrlandes, bis zum Eingang des Ergebnisses der Nachprüfung die Präferenzbehandlung für die betreffenden Erzeugnisse auszusetzen, so bieten sie dem Einführer vorbehaltlich der für notwendig erachteten Sicherungsmaßnahmen an, die Erzeugnisse freizugeben.

Das Ergebnis dieser Nachprüfung ist den zuständigen Zollbehörden, die um die Prüfung ersucht haben, so bald wie möglich mitzuteilen. Anhand dieses Ergebnisses muss sich

eindeutig feststellen lassen, ob die Nachweise echt sind und ob die Erzeugnisse als Ursprungserzeugnisse Kameruns, der EU oder eines ÜLG angesehen werden können und die übrigen Voraussetzungen des Ursprungsprotokolls erfüllen.

Ist bei begründeten Zweifeln nach Ablauf von 6 Monaten nach dem Datum des Ersuchens um Nachprüfung noch keine Antwort erfolgt oder enthält die Antwort keine ausreichenden Angaben, um über die Echtheit des betreffenden Papiers oder den tatsächlichen Ursprung der Erzeugnisse entscheiden zu können, so lehnen die ersuchenden Zollbehörden die Gewährung der Präferenzbehandlung ab, es sei denn, dass außergewöhnliche Umstände vorliegen.

Weitere Details über die praktische Vorgangsweise bei Verifizierungsverfahren können der Arbeitsrichtlinie UP-3000 Abschnitt 5. entnommen werden.

9.2.2. Prüfung der Lieferantenerklärungen

Eine Prüfung der Lieferantenerklärung kann auf der Grundlage einer Risikoanalyse und stichprobenweise oder immer dann erfolgen, wenn die Zollbehörden des Landes, in dem die Erklärung bei der Ausstellung einer WVB EUR.1-CMR oder bei der Ausfertigung einer Ursprungserklärung berücksichtigt worden ist, begründete Zweifel an der Echtheit des Papiers oder der Richtigkeit der Angaben in dem Papier haben.

Die Zollbehörden, denen die Lieferantenerklärung vorgelegt wird, können die Zollbehörden des Staates, in dem die Erklärung abgegeben worden ist, ersuchen, ein Auskunftsblatt nach dem Muster des Anhangs VI des Ursprungsprotokolls auszustellen. Alternativ können die bescheinigenden Behörden, denen die Lieferantenerklärung vorgelegt wird, vom Ausführer die Vorlage eines Auskunftsblattes verlangen, das von den Zollbehörden des Staates ausgestellt wurde, in dem die Erklärung abgegeben worden ist. Eine Abschrift des Auskunftsblattes ist von der Zollstelle, die das Auskunftsblatt ausgestellt hat, mindestens drei Jahre lang aufzubewahren.

Das Ergebnis dieser Prüfung ist den Zollbehörden, die um die Prüfung ersucht haben, so bald wie möglich mitzuteilen. Anhand dieses Ergebnisses muss sich eindeutig feststellen lassen, ob die Angaben der Lieferantenerklärung richtig sind; ferner muss es den Zollbehörden möglich sein festzustellen, ob und inwieweit die Lieferantenerklärung bei der Ausstellung einer WVB EUR.1-CMR oder bei der Ausfertigung der Ursprungserklärung berücksichtigt werden kann.

Die Prüfung wird von den Zollbehörden des Landes durchgeführt, in dem die Lieferantenerklärung ausgefertigt wurde. Sie sind befugt, zu diesem Zweck die Vorlage von Beweismitteln zu verlangen und jede Art von Überprüfung der Buchführung des Lieferanten

oder jede Art von Kontrolle durchzuführen, die sie zur Prüfung der Richtigkeit der Lieferantenerklärung für zweckdienlich erachten.

WVB EUR.1-CMR und Ursprungserklärungen, die auf der Grundlage einer sachlich falschen Lieferantenerklärung ausgestellt oder ausgefertigt wurden, sind als ungültig anzusehen.

9.3. Streitbeilegung

Streitigkeiten im Zusammenhang mit den Prüfungsverfahren, die zwischen den Zollbehörden, die um eine Prüfung ersuchen, und den für diese Prüfung zuständigen Zollbehörden entstehen, oder Fragen zur Auslegung des Ursprungsprotokolls sind dem Ausschuss vorzulegen.

In allen Fällen erfolgt die Beilegung von Streitigkeiten zwischen dem Einführer und den Zollbehörden des Einfuhrlandes nach den internen Rechtsvorschriften dieses Landes.

9.4. Sanktionen

Sanktionen werden gegen jede Person angewandt, die ein Schriftstück mit sachlich falschen Angaben anfertigt oder anfertigen lässt, um die Präferenzbehandlung für ein Erzeugnis zu erlangen.

9.5. Freizonen

Kamerun und die EU tun alles Nötige, um zu verhindern, dass Erzeugnisse mit Präferenznachweis oder Lieferantenerklärung, die bei ihrer Beförderung zeitweilig in einer Freizone auf ihrem Gebiet verbleiben, dort ausgetauscht oder anderen als den üblichen auf die Erhaltung ihres Zustands gerichteten Behandlungen unterzogen werden.

10. Ceuta und Melilla

(1) Im Sinne dieses Protokolls schließt der Begriff „Europäische Union“ Ceuta und Melilla nicht ein.

(2) Die Bestimmungen dieses Ursprungsprotokolls gelten entsprechend, um festzustellen, ob Produkte bei ihrer Einfuhr nach Kamerun als aus Ceuta und Melilla stammend angesehen werden können.

(3) Werden in Kamerun vollständig gewonnene Erzeugnisse in Ceuta und Melilla weiterverarbeitet, so gelten sie als vollständig in Ceuta und Melilla gewonnen.

4. Be- oder Verarbeitungen, die in Kamerun durchgeführt werden, gelten als in Ceuta und Melilla ausgeführt, wenn die Erzeugnisse in Ceuta und Melilla weiter be- oder verarbeitet werden.

11. Schlussbestimmungen

11.1. Überprüfung und Anwendung der Ursprungsregeln

Dieses Ursprungsprotokoll und seine Anhänge werden durch ein gemeinsames gegenseitiges Ursprungsprotokoll ersetzt, sobald dies vom WPA-Ausschuss verabschiedet wird.

11.2. Übergangsbestimmung für Durchgangs- und Lagerwaren

Waren, welche die Bestimmungen dieses Protokolls erfüllen und sich bei dessen Inkrafttreten im Durchgangsverkehr oder in der Europäischen Union oder in Kamerun in vorübergehender Verwahrung in einem Zolllager oder einer Freizone befinden, können die Begünstigungen dieses Abkommens erhalten, sofern binnen zehn Monaten nach dem Inkrafttreten eine von den Zollbehörden nachträglich ausgestellte Warenverkehrsbescheinigung EUR.1-CMR sowie Dokumente zum Nachweis der Einhaltung der direkten Beförderung vorgelegt werden.

12. Rechtsgrundlagen

12.1. Übergangsabkommen für ein Wirtschaftspartnerschaftsabkommen

Beschluss des Rates vom 20. November 2008 über die Unterzeichnung und vorläufige Anwendung des Übergangsabkommens für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits, [ABl. Nr. L 57 vom 28.02.2009 S. 1](#)

- Übergangsabkommen für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits, [ABl. Nr. L 57 vom 28.02.2009 S. 2](#)

Berichtigung des Übergangsabkommens für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits (Amtsblatt der Europäischen Union L 57 vom 28. Februar 2009), [ABl. Nr. L 10 vom 15.01.2013 S. 171](#)

Mitteilung über die vorläufige Anwendung des Übergangsabkommens für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits, [ABl. Nr. L 254 vom 28.08.2014 S. 1](#)

Beschluss Nr. 1/2016 des WPA-Ausschusses eingerichtet durch das Übergangsabkommen für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren

Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits vom 15. Dezember 2016 zur Annahme seiner Geschäftsordnung [2017/108], [ABl. Nr. L 17 vom 21.01.2017 S. 46](#)

Beschluss (EU) 2018/1561 des Rates vom 15. Oktober 2018 über den Standpunkt, der im Namen der Europäischen Union in dem durch das Übergangsabkommen für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits eingesetzten WPA-Ausschuss zur Annahme eines Beschlusses des WPA-Ausschusses zum Beitritt der Republik Kroatien zur Europäischen Union zu vertreten ist, [ABl. Nr. L 261 vom 18.10.2018 S. 23](#)

Beschluss Nr. 1/2019 des WPA-Ausschusses eingesetzt durch das Übergangsabkommen für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits vom 18. Februar 2019 über den Beitritt der Republik Kroatien zur Europäischen Union [2019/384], [ABl. Nr. L 69 vom 11.3.2019 S. 52](#)

Beschluss (EU) 2019/1941 des Rates vom 18. November 2019 zur Festlegung des im Namen der Europäischen Union in dem durch das Übergangsabkommen für ein Wirtschaftspartnerschaftsabkommen zwischen der Europäischen Gemeinschaft und ihren Mitgliedstaaten einerseits und der Vertragspartei Zentralafrika andererseits eingesetzten WPA- Ausschuss im Zusammenhang mit der Annahme der Liste der Schiedsrichter zu vertretenden Standpunkts, [ABl. Nr. L 303 vom 25.11.2019 S. 26](#)

12.2. Ursprungsprotokoll

Dekret Nr. 2016/367 vom 3. August 2016 (nur als englische oder französische Fassung verfügbar) concerning the Rules of Origin and the methods of administrative cooperation applicable to goods of the European Union within the framework of the Interim Agreement with a view to an Economic Partnership Agreement (siehe Anhang 1)

DECREE N° 2016/367 OF 3 AUGUST 2016

Concerning the Rules of Origin and the methods of administrative cooperation applicable to goods of the European Union within the framework of the Interim Agreement with a view to an Economic Partnership Agreement.-

THE PRESIDENT OF THE REPUBLIC,

Mindful of the Constitution;

Mindful of the Interim Agreement with a view to an Economic Partnership Agreement between the European Community and its Member States and the Central Africa Party;

Mindful of Law N° 2009/018 of 15 December 2009 on the Finance Law of the Republic of Cameroon for the year 2010;

Mindful of Law N° 2014/014 of 18 July 2014 authorizing the President of the Republic to ratify the Interim Agreement with a view to an Economic Partnership Agreement between the European Community and its Member States and the Central Africa Party;

Mindful of Decree N° 2014/267 of 22 July 2014 on the ratification of the Interim Agreement with a view to an Economic Partnership Agreement between the European Community and its Member States and the Central Africa Party;

HEREBY DECREES AS FOLLOWS:

**CHAPTER I
GENERAL PROVISIONS**

Article 1

The present Decree determines the rules of origin and the methods of administrative cooperation applicable to goods of the European Union within the framework of the Interim Agreement with a view to an Economic Partnership Agreement.

Article 2

For the purposes of this Decree, the following definitions are applicable:

- 1) ‘chapters’ and ‘headings’: the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Decree as ‘the Harmonized System’ or ‘HS’;
- 2) ‘classified’: the classification of a product or material under a particular heading;
- 3) ‘consignment’ 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;
- 4) ‘manufacture’: any kind of working or processing including assembly or specific operations;
- 5) ‘goods’: both materials and products;
- 6) ‘material’: any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- 7) ‘product’: the product being manufactured, even if it is intended for later use in another manufacturing operation;
- 8) ‘ex-works price’: the price paid for the product ex works to the manufacturer in the European Union or in Cameroun in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- 9) “maximum proportion of non originating materials”: the maximum proportion of non originating materials allowed for it to be considered that there has been sufficient working or processing to confer the status of an originating product. It can be expressed in terms of a percentage of the net weight of the said materials used, classified in a group of chapters, a chapter, a heading or a specific sub heading;
- 10) ‘OCT’: the countries and territories mentioned in Appendix VII;
- 11) ‘territories’: include territorial waters;
- 12) ‘added value’: the ex-works price minus the customs value of materials imported into either the Community or the ACP States;
- 13) ‘customs value’: 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);
- 14) ‘value of materials’: 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 territory concerned;
- 15) ‘value of originating materials’: the value of such materials as defined in point 7 applied mutatis mutandis.

CHAPTER II

DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’

Article 3

1. For the purpose of the definition of the notion of originating products under this Decree:
 - The territory of Central African States is made up of Cameroon only, hereinafter referred to as “Cameroon”;
 - The territories of the Member States of the European Community are considered as one territory, hereinafter referred to as “the European Union”.
2. The following products shall be considered as originating in the European Union, for the purpose of this Decree:
 - (a) products wholly obtained in the European Union within the meaning of Article 4 of this Decree;
 - (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 6 of this Decree.

Article 4

1. The following shall be considered as wholly obtained in the European Union:
 - (a) live animals born and raised there;
 - (b) mineral products extracted from their soil or from their sea or ocean bed;
 - (c) vegetable products harvested there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there, as well as products of aquaculture, including mariculture, where the fish are born and raised there from fresh eggs, larvae or alevin;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the European Union or Cameroon by their vessels;
 - (g) products made aboard their factory ships exclusively from products covered by point (f);
 - (h) used articles collected there fit only for the recovery of raw materials;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from the soil or subsoil;
 - (k) goods produced there exclusively from the products specified in points (a) to (j).
2. The terms ‘*their vessels*’ and ‘*their factory ships*’ shall apply only to vessels and factory ships:
 - (a) which are matriculated or registered in a Member State of the European Union or in Cameroon;
 - (b) which sail under the flag of a Member State of the European Union or of Cameroon;

(c) which are at least fifty percent (50 %) owned by nationals of the European Union or thirty percent (30%) of Cameroon; or are owned by companies:

- which have their head offices and their main places of business in a Member State of the European Union or in Cameroon; and
- which are at least fifty percent (50 %) by one of the Member States of the European Union or thirty percent by the State of Cameroon, by public entities or nationals of a Member State of the European Union.

(d) and the crew satisfies the requirements specified in paragraph 3 below.

3. The crew must be made up of at least ten percent (10%) of the nationals of Cameroon or the European Union.

Article 5

1. For the purposes of Article 3 above, products which are not wholly obtained shall be considered to be sufficiently worked or processed when the conditions set out in the list in Appendix II are fulfilled.

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

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

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

- (a) their total value does not exceed 10 per cent of the ex-works price of the product for products from the European Union;
- (b) the application of paragraph (a) above does not result in the exceeding of the percentages given in the list for the maximum value of non-originating materials.

5. The provisions of paragraph 4 above shall not apply to products falling within chapters 50 to 63 of the Harmonised System.

Article 6

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage;
- (b) breaking up and assembly of packages;
- (c) the washing, the cleaning, the removal of dust, the elimination of oxide, oil, paint or other

coating;

(d) the ironing or pressing of textiles;

(e) simple operations of painting or polishing;

(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 crystalized sugar;

(h) peeling, stoning and peeling of fruits and vegetables;

(i) the sharpening, simple crushing or simple cutting;

(j) the riddling, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags in simple packaging operations;

(l) affixing or printing of 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 to constitute a complete product or the disassemble of products into parts;

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

(p) slaughter of animals.

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

Article 7

1. Materials originating in Cameroon shall be considered as materials originating in the European Union and the OCT when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 6.

2. Working or processing carried out in Cameroon shall be considered as having been carried out in the European Union and the OCT when the materials undergo subsequent working or processing in the European Union and the OCT beyond that referred to in Article 6.

3. When the working or processing carried out in the European Union and the OCT does not go beyond the operations referred to in Article 6, the product can only be considered to be originating in the European Union and the OCT if the value added realized there is higher than the value of materials used originating in any of the other countries or territories. In the contrary, the product is considered to originate in the country or territory that provided the highest value of originating materials used in the processing of the product.

Article 8

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

- (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 shall constitute 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 shall be taken individually when this Decree is applied.

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

Article 9

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 10

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 10 per cent, for the European Union, of the ex-works price of the set.

Article 11

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

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

CHAPTER III TERRITORIAL REQUIREMENTS

Article 12

1. The conditions set out in Chapter II relating to the acquisition of originating status must be fulfilled without interruption in Cameroon or in the European Union, save as provided in Article 7.

2. If originating goods exported from Cameroon or the European Union to another country are returned, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

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

Article 13

1. The preferential treatment provided for in this Decree shall apply only to products that satisfy the requirements of this Decree and are transported directly between the territory of Cameroon, the European Union and the OCT for the purposes of Article 7 without entering any other territory.

However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment 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 Cameroon or the European Union.

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 those, any substantiating documents.

Article 14

1. Originating products sent from the European Union for exhibition in a country other than those referred to in Article 7 and sold after the exhibition for importation into Cameroon shall benefit on importation from the provisions of this Decree provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned those products from the European Union 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 Cameroon;

(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 shall be issued or made out in accordance with the provisions of Chapter IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

CHAPTER IV PROOF OF ORIGIN

Article 15

1. Products originating in the European Union shall, on importation into Cameroon, benefit from the provisions of this Decree upon submission of either:

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

(b) in the cases specified in Article 20 paragraph 1 below, a declaration, hereinafter referred to as the 'origin 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 origin declaration appears in Appendix IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Decree shall, in the cases specified in Article 25 below, benefit from the provisions of this Decree without it being necessary to submit any of the documents referred to above.

Article 16

1. A movement certificate EUR.1-CMR shall be issued by the customs authorities or any other empowered 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 that purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1-CMR and the application form, specimens of which are given in Appendix III. Those forms shall be completed in French or in English in accordance with the provisions of this Decree. If they are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall 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-CMR shall at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1-CMR is issued, produce all appropriate documents proving the originating status of the products concerned as well as fulfilment of the other requirements of this Decree.
4. A movement certificate EUR.1-CMR shall be issued by the customs authorities of a Member State or of Cameroon if the products concerned can be considered as products originating in the European Union or in Cameroon or in one of the other countries referred to in Article 7 above and fulfil the other requirements of this Decree.
5. The customs authorities issuing the movement certificate EUR.1-CMR shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Decree. For that 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 customs authorities issuing the movement certificate EUR.1-CMR shall also ensure that the forms referred to in paragraph 2 above 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-CMR shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1-CMR shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

1. Notwithstanding the provisions of Article 16 above, a movement certificate EUR.1-CMR 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-CMR was issued but was not accepted at importation for technical reasons.
2. The exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1-CMR relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1-CMR 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-CMR issued retrospectively shall be endorsed with the following phrase:
 - In French '*DELIVRE A POSTERIORI*' or
 - In English '*ISSUED RETROSPECTIVELY*'
5. The endorsement referred to in paragraph 4 above shall be inserted in the '*Remarks*' box of the movement certificate EUR.1-CMR.

Article 18

1. In the event of the theft, loss or destruction of a movement certificate EUR.1-CMR, 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 shall be endorsed with the following word:
 - In French '*DUPLICATA*'
 - In English '*DUPLICATE*'
3. The endorsement referred to in paragraph 2 above shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1-CMR.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1-CMR, shall take effect as from that date.

Article 19

1. When originating products are placed under the control of a customs office in Cameroon or in the European Union, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1-CMR for the purpose of sending all or some of those products elsewhere within the ACP States or within Cameroon or the European Union. The replacement movement certificate(s) EUR.1-CMR shall be issued by the customs office under the control of which the products are placed.
2. The issue of the replacement movement certificate(s) EUR.1-CMR shall be endorsed with the following words in French '*CERTIFICAT DE REMPLACEMENT*' or in English '*REPLACEMENT CERTIFICATE*'
3. The endorsement referred to in paragraph 2 above shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1-CMR.

Article 20

1. An origin declaration may be made out:
 - (a) by an approved exporter within the meaning of Article 21 below, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed six thousand Euros (EUR 6 000).
2. An origin declaration may be made out if the products concerned can be considered as products originating in in Cameroon, in the European Union or in one of the other countries referred to in Article 7 and fulfil the other requirements of this Decree.
3. The exporter making out an origin declaration shall at any time, at the request of the customs authorities of the exporting country, produce all appropriate documents proving the originating status of the products concerned as well as fulfilment of the other requirements of this Decree.
4. An origin 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 Appendix IV of this Decree using one of the linguistic versions set out in that

Appendix 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. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 below 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 origin declaration which identifies him as if it had been signed in manuscript by him.

6. An origin 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 (02) years after the importation of the products to which it relates.

Article 21

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

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 origin 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 above, does not fulfil the conditions referred to in paragraph 2 or otherwise makes incorrect use of the authorisation.

Article 22

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within that 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 above 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 late presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the final date.

Article 23

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. Those authorities may require a translation of a proof of origin. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of the provisions of this Decree.

Article 24

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

Article 25

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 Decree and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration can be made on the 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 those products may 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 26

1. Evidence of the originating status within the meaning of this Decree of the materials coming from the European Union or Cameroon or the OCT shall be given by a movement certificate EUR.1-CMR or by the supplier's declaration, a specimen of which is given in Appendix V.A, given by the exporter in the State or OCT from which the materials came.
2. Evidence of the working or processing carried out in the European Union or in Cameroon or in the OCT shall be given by the supplier's declaration, a specimen of which appears in Appendix V.B, given by the exporter in the State or the European Union from which the materials came.
3. A separate supplier's declaration shall be given by the supplier for each consignment of material on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall be signed 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 drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.

6. The supplier's declarations shall be submitted to the competent customs office in the exporting State that has been requested to issue the movement certificate EUR.1-CMR.

7. The supplier making out a declaration shall be expected to present at any moment, at the request of the customs authorities of the country where the declaration was made, all necessary documents establishing that the information in the said declaration are is correct.

8. Suppliers' declarations made and information certificates issued before the date of entry into force of this Decree in accordance with Article 27 of Protocol 1 to the Cotonou Agreement shall remain valid.

Article 27

The documents used for the purpose of proving that products covered by a movement certificate EUR.1-CMR or an origin declaration can be considered as products originating in Cameroon, the European Union or in one of the other countries or territories referred to above and fulfil the other requirements of this Decree 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 Cameroon, the European Union or in one of the other countries or territories referred to in Article 7 above where those documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Cameroon, the European Union or in one of the other countries or territories referred to in Article 7 above, issued or made out in Cameroon, the European Union or in one of the other countries or territories referred to in Article 7 above where those documents are used in accordance with domestic law;
- (d) movement certificates EUR.1-CMR or origin declarations proving the originating status of materials used, issued or made out in Cameroon, the European Union or in one of the other countries or territories referred to in Article 7 above and in accordance with this Decree.

Article 28

1. The exporter applying for the issue of a movement certificate EUR.1-CMR shall keep the documents referred to in Article 16 paragraph 3 above for at least three (03) years.

2. The exporter making out an origin declaration shall keep a copy of this origin declaration as well as the documents referred to in Article 20 paragraph 3 above for at least three (03) years.

3. The supplier making out a declaration shall keep a copy of this declaration as well as the invoice, delivery note or other commercial document relating to that declaration and the documents referred to in Article 26 paragraph 7 above for at least three (03) years.

4. The customs authorities of the exporting country issuing a movement certificate EUR.1-CMR shall keep the application form referred to in Article 16 paragraph 2 above for at least three (03) years.

5. The customs authorities of the importing country shall keep the movement certificates EUR.1-CMR and the origin declarations submitted to them for at least three (03) years.

Article 29

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 that document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause that document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in that document.

Article 30

1. Where products are invoiced in a currency other than euro, amounts in the national currencies of Cameroon, the Member States of the European Union or in one of the other countries or territories concerned 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 20 paragraph 1(b) or Article 25 paragraph 3 above 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 on the first working day of October. The amounts shall be communicated to the Commission of the European Union by 15 October and shall apply from 1 January the following year. The Commission of the European Union shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion of an amount expressed in euro into its national currency. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5%. 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, before 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 EPA Committee at the request of the European Union or Cameroon. When carrying out that review, the EPA Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

CHAPTER V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

1. In order to ensure proper application, Cameroon and the European Union commit themselves to put in place:
 - a) National measures necessary for the implementation and the respect of the rules and procedures established by this Decree, including where need arises, the necessary measures in application of Article 7 above;
 - b) The bodies and administrative systems needed for the management and for adequate control of the origin of products, and the respect of all other conditions provided for by this Decree.
2. The actions provided for in paragraph 1 above shall be notified to the respective Parties.

Article 32

1. The European Union States shall communicate to the Cameroonian authorities through the Commission of the European Communities the addresses of the customs authorities and other competent bodies authorised to issue and/or carry out the subsequent verification of movement certificates EUR.1-CMR, origin declarations and suppliers' declarations, together with the specimens of the stamps used for the issuing of the said certificates and declarations.
2. Movement certificates EUR.1-CMR as well as origin declarations and suppliers' declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Cameroonian authorities.
3. Cameroon and the Member States of the European Union shall mutually inform each other, with immediate effect, through the Commission of the European Communities and the Cameroon Customs Administration, of any changes in the information mentioned in paragraph 1 above.

Article 33

1. In order to ensure proper application of this Decree, the European Union, Cameroon and the other countries concerned shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1-CMR, origin declarations or supplier's declarations and the correctness of the information given in those documents.
2. In addition, Cameroon and the Member States of the European Union:
 - a) Shall mutually provide the assistance necessary in case of a request for the follow up of the proper management and control of this Decree in the country concerned, including site visits;
 - b) Shall verify the originating status of products and the respect of other conditions provided for in this Decree.
3. The authorities consulted shall provide the relevant information concerning the conditions under which a product has been made, indicating in particular the conditions in which the rules of origin have been complied with in Cameroon, the European Union and the other countries concerned.

Article 34

1. Subsequent verifications of proofs of origin shall be carried out on the basis of risk analysis, 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 Decree.
2. The customs authorities of the importing country shall return the movement certificate EUR.1-CMR and the invoice, if it has been submitted, the origin declaration, or copies of those documents to the customs authorities of the exporting country giving, where appropriate, the substantive or formal reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. Verification shall be carried out by the customs authorities of the exporting country. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting verification shall be informed of the results of that verification as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating of Cameroon, the European Union or one of the countries referred to in Article 7 above and fulfil the other requirements of this Decree.
6. If in cases of reasonable doubt there is no reply within six (06) 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 information available appears to indicate that the provisions of this Decree are being contravened, the exporting country, acting on its initiative or upon request of the importing country, shall carry out appropriate enquires, or take necessary measures for such enquiries to be carried out, with due urgency to identify and prevent such contraventions. The exporting country may, in this light, invite the importing country to participate in the said controls.

Article 35

1. Verification of suppliers' declaration may be carried out on the basis of risk analysis, at random or whenever the customs authorities of the State where such declarations have been used to issue a movement certificate EUR.1-CMR or origin declaration, have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information contained in the said documents.
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 is given in Appendix VI. Alternatively, the customs 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 (03) years.

3. The requesting customs authorities shall be informed of the results of the verification as soon as possible, and no later than six (06) months. The results shall be such as to indicate positively whether the declaration concerning the supplier's declaration are correct and enable the determination whether, and in what measure, the information in the supplier's declaration may be taken into account to issue a movement certificate EUR.1-CMR or origin declaration.

4. The customs authorities of the exporting country shall who issue a movement certificate EUR.1-CMR shall keep the application form mentioned above for not less than three (03) years.

5. The verification shall be carried out by customs authorities in the State where the supplier's declaration is drawn up. In this regard, they shall have the right to call for any evidence or to carry out any check on the accounts of the supplier or any other control which they consider appropriate in order to verify the correctness of any supplier's declaration.

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

Article 36

1. Whenever a dispute arises from the above mentioned controls and it cannot be resolved between the customs authorities that requested the control and those responsible for conducting it, or raises a question of interpretation of this Decree, the said dispute shall be submitted to the EPA Committee.

2. For all intends and purposes, disputes between the importer and the Customs authorities of the country of importation shall be resolved in accordance with the legislation of the said country.

Article 37

Penalties provided for by the legislation of each party 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 preferential treatment for products.

Article 38

Cameroon and the European Union 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 replaced by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

CHAPTER VI CEUTA AND MELILLA

Article 39

1. The term 'European Union' used in this Decree shall not cover Ceuta and Melilla, which are considered to be a single territory.
2. The provisions of this Decree shall apply mutatis mutandis in determining whether products may be deemed as originating in Ceuta and Melilla when imported into Cameroon.
3. Where products wholly obtained in Cameroon undergo working and processing in Ceuta and Melilla, they shall be considered as having been wholly obtained in Ceuta and Melilla.
4. Working or processing carried out in Cameroon shall be considered as having been carried out in Ceuta and Melilla, when materials undergo further working or processing in Ceuta and Melilla.

CHAPTER VII TRANSITIONAL AND FINAL PROVISIONS

Article 40

This Decree and its Appendices shall be replaced by a common reciprocal regime governing the rules of origin, adopted by the EPA Committee in accordance with Article 13.2 of the Agreement.

Article 41

Goods which comply with the provisions of this Decree and which on the date of its entry into force are either in transit or are in temporary storage in customs warehouses or in free zones, in Cameroon or the European Union, may benefit from the provisions of this Decree, subject to the submission to the customs authorities of the importing country, within ten (10) months of that date, of a movement certificate EUR.1-CMR issued retrospectively by the customs authorities of the exporting country, together with the documents showing that the goods have been transported directly.

Article 42

The Appendices to this Decree shall form an integral part thereof.

Article 43

This Decree shall be registered, published according to the procedure of urgency and inserted in the Official Gazette in English and French./-

Appendix I

Introductory notes to the list in Appendix 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 5 of this Decree.

Note 2:

1. 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 5 of this Decree 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 European Union or in Cameroon.

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. This 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 those 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 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 being 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^(a), 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.

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

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) Vacuum distillation;
- (b) Redistillation by a very thorough fractionation process^(a);

- (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; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) Polymerisation;
- (h) Alkylation;
- (i) Isomerisation.

2. For the purposes of heading Nos 2710 to 2712, the 'specific processes' are the following:

- (a) Vacuum distillation;
- (b) Redistillation by a very thorough fractionation process [\(2\)](#);
- (c) Cracking;
- (d) Reforming;
- (e) Extraction by means of selective solvents;
- (f) The process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) Polymerisation;
- (h) Alkylation;
- (i) Isomerisation;
- (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. hydro finishing or decolourisation) 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.

[\(1\)](#) This example is given for the purpose of explanation only. It is not legally binding.

[\(2\)](#) See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

Appendix 2

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

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

HS heading No	Description of 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:	Manufacture in which 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 10 % 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 10 % of the ex-works price of the product
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % 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 10 % 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
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; and —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of pigs' or boars' 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 40 % 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; and —the value of any materials of Chapter 17 used does

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 exceed 25 % of the value of the ex-works price of the product
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	Mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 40 % of the ex-works price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilage's and thickeners, whether or not modified,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	derived from vegetable products:	
	– Mucilage's and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilage's and thickeners
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:	
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506
	– Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:	
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
1507 to 1515	Vegetable oils and their fractions:	
	–Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product
	–Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515

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 vegetable materials used must be wholly obtained
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified 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 10 % of the ex-works price of the product
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		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 25 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used must already be originating
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % 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 25 % 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;

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		—the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	– Malt extract	Manufacture from cereals of Chapter 10
	– 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 25 % 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		derivatives) used must be wholly obtained
	—Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: —all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; —all the materials of Chapters 2 and 3 used must be wholly obtained
1903	Tapioca and substitutes therefore 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	Manufacture: —from materials not classified within heading No 1806; —in which all the cereals and flour (except durum wheat and its derivatives and Zea mays maize) used must be wholly obtained⁽¹⁾; and —in which the value of any materials of Chapter 17 used does not exceed 25 % 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 25 % 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 25 % 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
	—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;

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		—the value of any materials of Chapter 17 used does not exceed 25 % 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 25 % 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
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	—Sauces and preparations therefore; 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

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 2104	Soups and broths and preparations therefore	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 25 % of the ex-works price of the product
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 25 % 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.	Manufacture: —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	Manufacture: —from materials not classified within heading Nos 2207 or 2208, —in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained
ex 2306	Oil cake and other solid residues	Manufacture in which all the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	resulting from the extraction of olive oil, containing more than 3 % of olive oil	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
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	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	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	Calcinations of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnetite), 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 is classified within a heading other than that of the product. However, natural magnesium carbonate (magnetite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 40 % 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	Calcinations or grinding of earth colours
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils	Operations of refining and/or one or more specific process(es) ⁽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)
	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	or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) (3) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (3) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax,	Operations of refining

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	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	and/or one or more specific process(es) (3) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2715	Bituminous mixtures based on	Operations of refining

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 40 % 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 40 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 40 % 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	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)	
		alcoholates of this heading may be used, provided their value does not exceed 15 % of the ex-works price of the product	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	–Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	–Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 15 % 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 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		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 packing's 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 15 % 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 15 % of the ex-works price of the product
	– animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		materials of this description may also be used, provided their value does not exceed 15 % 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 15 % 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 15 % 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 15 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):	
	– Obtained from amikacin of heading No 2941	Manufacture in which all the materials used is classified within a heading other than that of the product. However,

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 15 % 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. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 15 % of the ex-works price of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide	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 15 % of the ex-works price of the	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)	
	— potassium sulphate —magnesium potassium sulphate	product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽⁴⁾	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins;	Manufacture from materials of any heading, including materials of a different	Manufacture in which the value of all the materials used does not exceed 40 % of the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	‘group’ (5) in this heading. However, materials of the same group may be used, provided their value does not exceed 15 % 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
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) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
3404	Artificial waxes and prepared waxes:	
	–With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		works price of the product	
	— Other	Manufacture from materials of any heading, except: —hydrogenated oils having the character of waxes of heading No 1516; —fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; —materials of heading No 3404 However, these materials may be used provided their value does not exceed 15 % 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 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	Manufacture in which the value of all the materials used does not exceed 40 % of the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		No 1108	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 40 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
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	
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 is 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 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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 15 % 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 40 % of the ex-works price of the product	
	–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

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 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 packing's 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 40 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordant's), 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 40 % 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	Manufacture in which the value of all the materials used does not exceed 40 % 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)
	welding electrodes or rods	
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 40 % of the ex-works price of the product
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3812	Prepared rubber accelerators; compound plasticizers 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 40 % 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 40 % of the ex-works price of the product
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 40 % 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 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)
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 40 % 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 40 % of the ex-works price of the product
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	–Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	–The following of this heading:	Manufacture in which all the materials used are classified within a heading other than that of the product.
	– Prepared binders for foundry moulds or cores based on natural	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)
	resinous products – Naphthenic acids, their water insoluble salts and their esters – Sorbitol other than that of heading No 2905 – Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamine's; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts – Ion exchangers – Getters for vacuum tubes – Alkaline iron oxide for the purification of gas – Ammoniacal gas liquors and spent oxide produced in coal gas purification – Sulphonaphthenic acids, their water insoluble salts and their esters – Fusel oil and Dippel's oil – Mixtures of salts having different anions – Copying pastes with a basis of gelatine, whether or not on a paper or textile backing	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
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % 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 15 % of the ex-works price of the product ⁽⁶⁾	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 15 % of the ex-worksex-works price of the product ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-worksex-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 40 % of the ex-works price of the product ⁽⁶⁾	
	– Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 15 % 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 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)	
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	– Manufacture in which the value of any materials of Chapter 39 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
	– Other:		
	– 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 15 % of the ex-works price of the product ⁽⁶⁾	– 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 15 % of the ex-works price of the product ⁽⁶⁾	– 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 15 % 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)	
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 15 % 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 (?)	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 40 % 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	
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 40 % 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	– Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 40 % 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		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 fur skin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302
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	Planning, 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, planning, 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
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 packing's, of wood	Manufacture from boards not cut to size

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 4418	–Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	– Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4503	Articles of natural cork	Manufacture from cork of heading No 4501
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	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	Manufacture from paper-making materials of Chapter

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	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 40 % of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: —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 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 40 % 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;	Manufacture from

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	materials not classified within heading Nos 4909 or 4911
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 40 % 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 garneted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽⁸⁾: —raw silk or silk waste carded or combed or otherwise prepared for spinning, —other natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or —paper-making materials

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn ⁽⁸⁾	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
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 ⁽⁸⁾ : —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 ⁽⁸⁾	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

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 the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from (8) : —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 (8)	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
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 (8) : —raw silk or silk waste carded or combed or otherwise prepared for spinning,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—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 (8)	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
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (8) : —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 (8)	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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		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	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (8) : —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 (8)	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
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (8) : — coir yarn, — natural fibres, —chemical materials or textile pulp, or —paper making materials	
5602	Felt, whether or not impregnated,		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	coated, covered or laminated:	
	– Needle loom felt	Manufacture from (8) : — natural fibres, —chemical materials or textile pulp
	– Other	Manufacture from (8) : — natural fibres, —man-made staple fibres, or —chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	–Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	– Other	Manufacture from (8) : —natural fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (8) : — natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials

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 (8): — natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	– Of needle loom felt	Manufacture from (8): — natural fibres, or —chemical materials or textile pulp However jute fabric may be used as backing
	– Of other felt	Manufacture from (8): —natural fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp
	– Other	Manufacture from yarn (8). 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 (8) 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		47,5 % of the ex-works price of the product	
5805	Hand-woven tapestries of the types gobelins, Flanders, aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 40 % 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	
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, razing, calendaring, 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
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (8)	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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
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, 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
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	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	–Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	–Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from yarn ⁽⁸⁾ :	
	– Other	Manufacture from yarn ⁽⁸⁾ :	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ⁽⁸⁾ :	
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 ⁽⁸⁾ :	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	– Embroidered	Manufacture from yarn ⁽⁸⁾ ⁽⁹⁾	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁸⁾

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Other	Manufacture from yarn (8) (9)	Making up followed by 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 goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	– Embroidered	Manufacture from yarn (8)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (8)
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (8)	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (8)
	– 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 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 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	– Of felt, of non-wovens	Manufacture from (8) : — fibres, or —chemical materials or textile pulp	
	– Other:		
	– – Embroidered	Manufacture from yarn (9) (10)	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 (8) (9)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn (8) :	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; 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 30 % 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 20 % of the	

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-works price of the set
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
6503	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 (9)
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 (9)
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 40 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of	Manufacture in which all the materials used are classified within a heading other than

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	human hair	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
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001
7006	Glass of heading No 7003, 7004 or 7005, bent, edge worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:	
	– glass plate substrate coated with dielectric thin film, semiconductor grade, in accordance with SEMI standards ⁽¹⁾	Manufacture materials of heading No 7006
	– other	Manufacture from materials of heading No 7001

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 40 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 40 % 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 40 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: —uncoloured slivers,

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi precious stones
7106, 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals
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	Manufacture in which the value of all the materials

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	stones (natural, synthetic or reconstructed)	used does not exceed 40 % of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or
		Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi finished materials of heading No 7207
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi finished materials of heading No 7218
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	steel; hollow drill bars and rods, of alloy or non-alloy steel	
7229	Wire of other alloy steel	Manufacture from semi finished materials of heading No 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 30 % 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	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)
	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	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 40 % 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 40 % 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
7404	Copper waste and scrap	Manufacture in which all the materials used are classified

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		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 40 % 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 40 % of the ex-works price of the product
7601	Unwrought aluminium	Manufacture in which: —<i>all the materials used are classified within a heading other than that of the product; and</i> —<i>the value of all the materials used does not exceed 40 % of the ex-works price of the product</i> or Manufacture by thermal or

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		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 40 % of the ex-works price of the product
Chapter 77	Reserved for possible future use in HS	
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: —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
7801	Unwrought lead:	
	– Refined lead	Manufacture from ‘bullion’ or ‘work’ lead
	– Other	Manufacture in which all

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		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 40 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used is 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 40 % of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
		the materials used is classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 81	Other base metals; cermets; articles thereof:	
	–Other base metals, wrought, articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 40 % 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 10 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for	Manufacture in which: —all the materials used are classified within a

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % 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 is 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 is classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used is 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	Manufacture in which all the materials used is

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	buildings, and automatic door closers	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 15 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used is classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: —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 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 25 % 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 30 % 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)	
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 30 % 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 30 % 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 30 % 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 30 % of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used 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 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which:	Manufacture in which the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—all the materials used are value of all the materials used does not exceed 25 % of the ex-works price of the product classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8414	Industrial fans, blowers and the like	Manufacture in which: —all the materials used are value of all the materials used does not exceed 25 % of the ex-works price of the product classified within a heading other than that of the product; —the value of all the materials used 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 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 30 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: —all the materials used are value of all the materials used does not exceed 25 % of the ex-works price of the product classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % 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	
ex 8419	Machines for wood, paper pulp and	Manufacture:	Manufacture in which the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	paperboard industries	—in which the value of all the materials used does not exceed 30 % 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 20 % of the ex-works price of the product	
8420	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture: —in which the value of all the materials used does not exceed 30 % 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 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: —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 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: —in which the value of all the materials used 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 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)	
		—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	
8429	Self-propelled bulldozers, angle dozers, 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 30 % of the ex-works price of the product	
	– Other	Manufacture: —in which the value of all the materials used does not exceed 30 % 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	Manufacture: —in which the value of all the materials used does not exceed 30 % 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 %	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)	
		of the ex-works price of the product	
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product —in which the value of all the materials used does not exceed 30 % 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 20 % of the ex-works price of the product	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product —in which the value of all the materials used does not exceed 30 % 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 20 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 30 % 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 30 %	

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 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	Manufacture: —in which the value of all the materials used does not exceed 30 % 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
	— Other	Manufacture in which the value of all the materials used does not exceed 30 % 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 30 % 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 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)	
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 40 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used 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 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing's; mechanical seals	Manufacture in which the value of all the materials used does not exceed 30 % 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 30 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used 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 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: —in which the value of all the materials used does not exceed 30 % of the	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-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	
8502	Electric generating sets and rotary converters	Manufacture: —in which the value of all the materials used does not exceed 30 % 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 30 % of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; and —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other	Manufacture:	Manufacture in which the value of all the materials 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)	
	sound reproducing apparatus, not incorporating a sound recording device	—in which the value of all the materials used does not exceed 30 % 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	
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: —in which the value of all the materials used does not exceed 30 % 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 30 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the	

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 than products of Chapter 37	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 30 % of the ex-works price of the product	
	– Other	Manufacture: Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —in which the value of all the materials used does not exceed 30 % 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	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product; —in which the value of all the materials used does not exceed 30 % 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	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product; —in which the value of all the materials used does not exceed 30 % of the	

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-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	
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 30 % 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 30 % 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 30 % of the ex-works price of the product	
	— Other	Manufacture: —in which the value of all the materials used does	Manufacture in which the value of all the materials used does not exceed 25 % of the

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 exceed 30 % of the ex-works price of the product 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	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: —in which the value of all the materials used does not exceed 30 % 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 semiconductor devices, except wafers not yet cut into chips	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the	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)	
		materials used does not exceed 30 % of the ex-works price of the product	
8542	Electronic integrated circuits and micro assemblies	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical 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 30 % 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 30 % 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 30 % 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)	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)	
	incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material		
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 30 % 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 30 % 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 heading other than that of the product; —the value of all the materials used 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 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 30 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used	Manufacture in which: —all the materials used are classified within 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	on railway station platforms; parts of the foregoing vehicles	—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 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	—With reciprocating internal combustion piston engine of a cylinder capacity:		
	— — Not exceeding 50 cc	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	— — Exceeding 50 cc	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials	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)	
		used does not exceed the value of the originating materials used	
	— Other	Manufacture: —in which the value of all the materials used does not exceed 30 % 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
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 ^aheading other than that of the product; —the value of all the materials used 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 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 ^aheading other than that of the product; —the value of all the materials used 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 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

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 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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 30 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9004	Spectacles, goggles and the like,	Manufacture in which the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	corrective, protective or other	value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 9005	Binoculars, monocular, other optical telescopes, and mountings therefore, except for astronomical refracting telescopes and mountings therefore	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product; —the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used does not exceed 30 % 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: —all the materials used are classified within heading other than that of the product; —the value of all the	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)	
		materials used does not exceed 30 % 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	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection	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 30 % 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 30 % 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 30 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9017	Drawing, marking-out or	Manufacture in which the	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	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	value of all the materials used does not exceed 30 % 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
	– Other	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 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor	Manufacture in which: —all the materials used are	Manufacture in which the value of all the materials used does not exceed 25 % of the

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	replaceable filters	classified within aex-works price of the product heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 30 % 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 30 % 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 30 % of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, Polari meters, refract meters, 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 30 % of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
	calibrating meters therefore:	
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	– Other	Manufacture: —in which the value of all the materials used does not exceed 30 % 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 30 % 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 30 % of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 30 % 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 30 %

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 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 30 % 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 30 % of the ex-works price of the product	
9105	Other clocks	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: —in which the value of all the materials used does not exceed 30 % 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	Manufacture: —in which the value of all the materials used 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 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)	
		—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	
9111	Watch cases and parts thereof	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used 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 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used 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 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 30 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % 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 30 %	

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 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 40 % of the ex-works price of the product
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: —its value does not exceed 20 % 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
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	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)
	specified or included	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 40 % 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 40 % of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used is 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 is 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 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)
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 10 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: —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
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	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: —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 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 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)
		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

⁽¹⁾ The exception concerning the Zea indurata maize is applicable until 31.12.2002.

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

⁽³⁾ For the special conditions relating to 'specific processes' see Introductory Note 7.2.

⁽⁴⁾ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

⁽⁵⁾ A 'group' is regarded as any part of the heading separated from the rest by a semi colon.

⁽⁶⁾ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

⁽⁷⁾ The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.

⁽⁸⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁹⁾ See Introductory Note 6.

⁽¹⁰⁾ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁽¹¹⁾ SEMII-Semiconductor Equipment and Materials Institute Incorporated

⁽¹²⁾ This rule shall apply until 31 December 2005.

Appendix III

Form for movement certificate

1. Movement certificates EUR.1-CMR shall be made out on the form of which a specimen appears in this Appendix. This form shall be completed in French or in English. Certificates that are handwritten shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 millimetres, a tolerance of up to plus 8mm 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 60 grams per square meter. 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 <i>(name, full address, country)</i>		EUR.1-CMR N° A	
		See notes overleaf before completing this form	
		2. Certificate used in preferential trade between and <i>(insert appropriate countries, groups of countries or territories concerned)</i>	
3. Consignee <i>(name, full address, country)(optional)</i>		4. Countries, groups of countries or territories in which the products are considered as originating	5. Countries, groups of countries or territories of destination
6. Transport details <i>(optional)</i>		7. Remarks	
8. Item number; marks, numbers, number and kind of package ⁽¹⁾; description of goods		9. Gross mass (kg) or other measure (l, m³, etc.)	10. Invoices <i>(optional)</i>
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form to use N° Customs office Issuing country or territory Date <i>(Signature)</i>	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 <i>(Signature)</i>	

⁽¹⁾ If goods are not packed, indicate number of articles or state 'In bulk' as appropriate

⁽²⁾ Complete only where the regulation of the exporting country or territory require

13. Request for verification, to:	14. Result of verification Verification carried out shows that this certificate (*) ☐ Was issued by the customs office indicated and that the information contained therein are accurate. ☐ Does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. <i>(Place and date)</i> Stamp <i>(Signature)</i>	<i>(Place and date)</i> Stamp <i>(Signature)</i> (*) Insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alteration must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alterations 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 with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter <i>(name, full address, country)</i>	EUR.1-CMR N° A	
	See notes overleaf before completing this form	
	2. Certificate used in preferential trade between and <i>(insert appropriate countries, groups of countries or territories concerned)</i>	
3. Consignee <i>(name, full address, country)(optional)</i>	4. Countries, groups of countries or territories in which the products are considered as originating	5. Countries, groups of countries or territories of destination
6. Transport details <i>(optional)</i>	7. Remarks	
8. Item number; marks, numbers, number and kind of package ⁽¹⁾; description of goods	9. Gross mass (kg) or other measure (l, m³, etc.)	10. Invoices <i>(optional)</i>

⁽¹⁾ If goods are not packed, indicate number of articles or state 'In bulk' as appropriate

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts or 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.

Appendix IV

Origin declaration

The origin 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 anders 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 authorisation 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 no ... ⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip aiškiai 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 exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º ... ⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

Romanian version

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

Slovenian version

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

Slovak version

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

Finnish version

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

Swedish version

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

... ⁽³⁾

(Place and date)

... ⁽⁴⁾

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

⁽¹⁾ When the origin declaration is made out by an approved exporter within the meaning of Article 21 of this Decree, the authorisation number of the approved exporter must be entered in this space. When the origin 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 has to be indicated. When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 39 of this Decree, 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 20 paragraph 5 of this Decree. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

Appendix V A

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 Cameroon and the European Union.

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

... ⁽³⁾ ... ⁽⁴⁾

... ⁽⁵⁾

Note

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

⁽¹⁾

— If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: ‘... listed on this invoice and marked ... were produced ...’

— If a document other than an invoice or an annex to the invoice is used (see Article 26 paragraph 3 of this Decree), the name of the document concerned shall be mentioned instead of the word ‘invoice’

⁽²⁾ The European Union, Member State of the European Union, Cameroon, OCT or other ACP State. Where it has to do with Cameroon, OCT or other ACP State, a reference must also be made to the European Union 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

Appendix V B

Supplier declaration for products not having preferential original 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 Cameroon, OCT or European Union 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 marked ... were produced ...’

— If a document other than an invoice or an annex to the invoice is used (see Article 26 paragraph 3 of this Decree), the name of the document concerned shall be mentioned instead of ... the word ‘invoice’

⁽²⁾ The European Union, Member State of the European Union, Cameroon, OCT.

⁽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 European Union, Cameroon, OCT ...’, 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

Appendix VI

Information Certificate

- 1.The form of information certificate given in this Appendix shall be used and be printed in French or in English. 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 be on A4 format (210 × 297 millimetres), a tolerance of up to plus 8mm 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 6 grams per square meter.
- 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. Exporter ⁽¹⁾	INFORMATION CERTIFICATE To facilitate the issue of MOVEMENT CERTIFICATE For preferential trade between		
2. Consignee ⁽¹⁾	EUROPEAN UNION et CAMEROON		
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 n° Series..... Date 			
GOODS AT THE TIME OF SHIPMENT TO THE STATE OF DESTINATION			
8. Marks, number, quantity and kind of package	9. Harmonised commodity description system Heading/subheading number (HS code)	10. Quantity ⁽³⁾	
		11. Value ⁽⁴⁾	
IMPORTED GOODS USED			
12. Harmonised commodity description system Heading/subheading number (HS code)	13. Country of origin	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁵⁾
16. Nature of working or processing carried out			
17. Remarks			
18. CUSTOMS ENDORSEMENT Declaration certified: Document Form.....n°..... Customs office..... Date Stamp of office (Signature)		19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate Place....., Date (Signature)	

(1)(2)(3)(4)(5) See notes overleaf

REQUEST FOR VERIFICATION The undersigned customs official requests verification of the authenticity and accuracy of this information certificate. Place....., date Stamp of office ----- (Signature of official)	RESULT OF VERIFICATION Verification carried out by the undersigned customs official shows that this information certificate: a) Was issued by the customs office indicated and that the information contained therein are accurate. (*). b) Does not meet the requirements as to authenticity and accuracy (see remarks appended).(*). Place....., date Stamp of office ----- (Signature of official) (*) Delete where not applicable.
---	---

REFERENCE OVERLEAF

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kilogram, hectolitre, cubic meter 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 of 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.

Appendix VII

Overseas Countries and Territories

Within the meaning of this Decree ‘overseas countries and territories’ shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Union 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,

— 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.