

COUNCIL DECISION

of 7 June 1971

on the definition of the concept of 'originating products' and on methods of administrative cooperation for the application of the Decision of 29 September 1970 on the Association of the Overseas Countries and Territories with the European Economic Community

(71/231/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Council Decision ¹ of 29 September 1970 on the Association of the Overseas Countries and Territories with the European Economic Community (hereinafter called 'countries and territories'), and in particular Article 9 thereof;

Having regard to the draft from the Commission;

Whereas an Agreement relating to the products within the province of the European Coal and Steel Community was signed on 14 December 1970;

Whereas a single text containing all the provisions of the Decisions relating to the concept of 'originating products' and which were made in application of the Decision of 25 February 1964 on the Association of the Overseas Countries and Territories with the European Economic Community would be very useful and would facilitate the task of the users and of customs authorities;

Whereas, furthermore, those Decisions must be amplified in certain respects in the light of experience gained,

HAS ADOPTED THIS DECISION:

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purposes of Title I of the Council Decision of 29 September 1970 on the Association of the Overseas Countries and Territories with the European Economic Community (hereinafter called 'Decision of 29 September 1970'), the following shall be considered as originating products:

- (a) products wholly obtained or produced in one or more Member States, countries or territories;
- (b) products obtained or produced in the Member States, countries or territories and in the manufacture of

which were used products other than those referred to under (a), on condition that those products have, within the meaning of Article 3, been sufficiently worked or processed.

In both cases, the products must have been transported directly, within the meaning of Article 5, from the exporting Member States, country or territory to the importing Member State, country or territory.

This Decision shall for the time being not apply to the products specified in List C.

Article 2

The following shall be considered, within the meaning of Article 1 (a), as being 'wholly obtained or produced' in one or more Member States, countries or territories:

- (a) mineral products extracted from the ground thereof;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products of hunting and fishing carried on therein;
- (f) marine products obtained from the sea by their ships;
- (g) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are only fit for the recovery of raw materials;
- (h) goods obtained exclusively from the animals or products referred to in subparagraphs (a) to (g) or from their derivatives.

Article 3

For the purposes of Article 1 (b), the following shall be considered as sufficient:

- (a) any work or process which has the effect of placing the goods obtained under a different tariff heading from that relating to each of the products used, with the exception, however, of those specified in List A.

¹ OJ No L 282, 28.12.1970, p. 83.

to which the special provisions relating to that list apply;

- (b) any work of process specified in List B.

Tariff headings means the headings of the Brussels Nomenclature for the classification of goods in customs tariffs.

Article 4

Where Lists A and B referred to in Article 3 provide that goods obtained in a Member State, country or territory shall be considered as originating therein only if the value of the products used does not exceed a specified percentage of the value of the goods obtained, the values to be taken into consideration in determining this percentage shall be as follows:

- on the one hand:

for products the importation of which can be proved: their value for customs purposes at the time of importation:

for products of unknown origin: the first verifiable price paid for those products in the territory of the Member State, country or territory where manufacturing takes place:

- on the other hand:

the ex-factory price of the goods obtained, less internal taxes refunded or to be refunded in case of exportation.

Article 5

The following shall be considered as transported directly from the exporting Member State, country or territory to the importing Member State, country or territory:

- (a) products transported without passing through the territory of a country not party to the Association or without transshipment in any such country;
- (b) products transported through the territory of one or more countries which are not parties to the Association or with transshipment in such countries provided that carriage through such countries is covered by a single transport document made out in a Member State, country or territory;
- (c) products which, without being covered by a single transport document made out in a Member State, country or territory, pass through the territory of one or more countries which are not parties to the Association, provided that the crossing of these countries is justified for geographical reasons within the meaning of Article 28 and that the conditions laid down therein are satisfied.

For the purposes of this Article, the territory of an Associated State, within the meaning of the Convention of Association between the European Economic Community and the African and Malagasy States associated with that Community, shall not be considered as territory of a country not party to the Association.

TITLE II

Organization of methods of administrative cooperation

Article 6

'Originating products' within the meaning of this Decision shall be accepted as coming under Title I of the Decision of 29 September 1970 in the importing Member State, country or territory on production of a movement certificate A.B.1 endorsed by the customs authorities of the exporting Member State, country or territory.

Nevertheless, products sent by post (including parcel post) shall, on production of a form A.B.2, be accepted by the importing Member State, country or territory as coming under Title I of the Decision of 29 September 1970 if the packets contain only 'originating products' and if the value per packet does not exceed 600 units of account.

Article 7

The movement certificate A.B.1 shall be endorsed only upon written application by the exporter, made out on the form prescribed for this purpose.

Article 8

The movement certificate A.B.1 shall be endorsed by the customs authorities of the exporting Member State, country or territory at the time of exportation of the goods to which it relates. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Exceptionally, the movement certificate A.B.1 may be endorsed after exportation of the goods to which it relates if, because of unintentional errors or omissions or special circumstances, it was not produced at the time of exportation. In such case, a special note shall be added explaining the circumstances in which it was endorsed.

The movement certificate A.B.1 may be endorsed only where it can be regarded as the document required for the application of the preferential system provided for by Title I of the Decision of 29 September 1970.

Article 9

The movement certificate A.B.1 must be submitted within five months of the date of endorsement by the customs of the exporting Member State, country or territory to the customs office of the importing Member State, country or territory where the goods are presented.

Article 10

The movement certificate A.B.1 shall be made out in the form shown in Annex V. It shall be in one of the official languages in which the Treaty establishing the European Economic Community is drawn up, and shall comply

with the internal laws of the exporting Member State, country or territory. It shall be typed or handwritten: if the latter it shall be completed in ink in block letters.

The size of the certificate shall be 210 x 297 mm. The paper shall be free of mechanical pulp, dressed for writing purposes and shall weigh at least 64 g/m², or between 25 and 30 g/m² if airmail paper is used. It shall have a printed green guilloche pattern background such as to reveal any falsification by mechanical or chemical means.

The front of each certificate shall bear a band consisting of three blue stripes, each 3 mm wide, running diagonally from the lower left to the top right corner.

The Member States, countries and territories may themselves print the certificate forms or may entrust the work to printers appointed by them. In the latter case, reference to the appointment must appear on each certificate. Each certificate shall bear the name and address of the printer or a mark enabling the printer to be identified. It shall also bear an individual serial number.

Article 11

The movement certificate A.B.1 shall be submitted to the customs authorities of the importing Member State, country or territory in accordance with the procedures laid down by that Member State, country or territory. Those authorities shall have the right to require a translation of it. Moreover, they may require the import declaration to be supplemented by a note from the importer certifying that the goods satisfy the conditions required for the purposes of Title I of the Decision of 29 September 1970.

Article 12

Form A.B.2, of which a specimen is shown in Annex VI, shall be completed by the exporter. It shall be in one of the official languages in which the Treaty establishing the European Economic Community is drawn up, and shall comply with the internal laws of the exporting Member State, country or territory. It shall be typed or handwritten: if the latter it shall be completed in ink in block letters.

Form A.B.2 shall consist of two parts, each measuring 210 x 148 mm. White paper shall be used, free of mechanical pulp, dressed for writing purposes and weighing at least 64 g/m². The front of part 1 and the label in part 2 shall bear a band consisting of three blue stripes, each 3 mm wide, running diagonally from the lower left to the top right corner.

Form A.B.2 may be perforated by machine so that the two parts and also the label of part 2 may be detachable. The reserve side of the label may be gummed.

The Member States, countries or territories may themselves print the forms or may entrust the work to printers

appointed by them. In the latter case, reference to the appointment must appear on each form. Each form shall bear the name and address of the printer or a mark enabling the printer to be identified. It shall also bear an individual serial number.

Article 13

A form A.B.2 shall be made out for each postal packet. After completing and signing both parts of the form, the exporter shall place his declaration (part 1) inside the parcel and glue the label from part 2 to the outer wrapping of the packet.

These provisions shall not exempt exporters from completing the other formalities laid down by customs or postal regulations.

Article 14

Unless improper use is suspected, the customs authorities of the importing Member State, country or territory shall accept as coming under Title I of the Decision of 29 September 1970 the goods contained in a parcel bearing a label A.B.2.

Article 15

1. The Member States, countries and territories shall, without requiring production of a movement certificate A.B.1 or completion of a form A.B.2, accept as 'originating products' coming under Title I of the Decision of 29 September 1970 goods sent in small parcels to individuals or contained in the personal luggage of travellers, if the goods imported have no commercial character, provided they are declared to comply with the conditions required for the application of these provisions and the accuracy of this declaration is not in doubt.

2. Importations shall be treated as having no commercial character if they take place occasionally and consist exclusively of goods for the personal or family use of the consignees or travellers: the nature or quantity of such goods must not be such as might indicate that they are being imported for commercial reasons. Moreover, the total value of these goods must not exceed 60 units of account for small parcels or 200 units of account for the contents of the personal luggage of travellers.

Article 16

The competent authorities of the Member States, countries and territories shall afford each other assistance through their respective customs authorities in verifying the authenticity and accuracy of the movement certificates A.B.1 and the exporter's declaration on the forms A.B.2 in order to ensure correct application of this Title.

TITLE III

Issue of movement certificate A.B.1 and conditions for the use of movement certificate A.B.1 and form A.B.2*A. Issue of movement certificate A.B.1**Article 17*

1. The exporter shall be responsible for applying for endorsement of a movement certificate A.B.1, either in person or by his agent duly authorized to sign the export declaration. This application shall be made out on form A.B.1 which must be completed in accordance with Title II of this Decision and with the rules set out on the back of the first page of that form.

2. The exporter or his agent shall attach to the application any relevant document which may prove that a movement certificate A.B.1 relating to the goods to be exported may be endorsed.

Article 18

1. The customs authorities of the exporting Member State, country or territory shall be responsible for seeing that the form A.B.1 is duly completed. They shall, in particular, check whether the section reserved for the description of the goods has been completed in such a way as to exclude any possibility of fraudulent addition. To this end, the description of the goods must be given without any space between the lines. Where the section has not been completely filled up, a horizontal line must be drawn below the last line, the part not filled in being crossed through.

2. As the movement certificate A.B.1 constitutes the document required for the application of the preferential tariff and quota system provided for by the Decision of 29 September 1970, the customs office of the exporting Member State, country or territory shall check thoroughly the origin of the goods and verify the other statements on the certificate.

Article 19

1. The customs authorities of a Member State shall endorse the movement certificate A.B.1 if the goods to be exported can be considered as 'originating products' of the Community within the meaning of this Decision.

2. In order to verify that the condition referred to in paragraph 1 is satisfied the customs authorities may require production of any supporting document or carry out any verification they consider necessary.

3. The customs authorities of the Member State shall refuse to endorse a movement certificate A.B.1 if the export documents submitted reveal that the goods to which the certificate relates are not destined for a country party to the Association.

Article 20

1. The customs authorities of a country or territory shall endorse the movement certificate A.B.1 if the goods to be exported can be considered as 'originating products' of the countries or territories within the meaning of this Decision.

2. In order to verify that the condition referred to in paragraph 1 is satisfied, the customs authorities may require any supporting document or carry out any verification they consider necessary.

3. The customs authorities of the country or territory shall refuse to endorse a movement certificate A.B.1 if the export documents submitted reveal that the goods to which the certificate relates are not destined for a country party to the Association.

Article 21

In the part of the movement certificate A.B.1 reserved for customs use, reference must be made to the date and type or serial number of the export document on production of which the exporter's declaration is certified.

Article 22

Where a movement certificate A.B.1 covers products originally imported from a Member State, country or territory and re-exported in the unaltered state, the new certificates issued in the re-exporting Member State or country or territory shall indicate the Member State, country or territory in which the original certificate was issued.

Article 23

The customs stamp shall be applied by means of a metal seal, preferably made of steel. The Member States, countries and territories shall transmit to one another, through the Commission of the European Communities, specimens of the impressions made by the seals used in their customs offices.

Article 24

1. Where goods which are to be exported from a Member State, country or territory to an unknown final destination are not covered by a single transport document drawn up in a Member State, country or territory and pass through the territory of one or more countries which are not parties to the Association, without this being considered as an interruption of direct transport, the exporter may apply for issue of a provisional movement certificate A.B.1.

In that case, one of the following endorsements shall be marked in red ink, in the 'Remarks' section of the certificate: 'VORLAUFIG', 'PROVISOIRE', 'PROVVISORIO', 'VOORLOPIG', ('PROVISIONAL').

2. When the final destination of the goods has been established, the provisional movement certificate A.B.1 shall be treated as a final movement certificate A.B.1 for all or part of the goods described therein, on condition that on written application by the importer it is approved for this purpose by the customs office at which the goods are presented. The application must be accompanied by the provisional certificate and the documents showing that the goods have been dispatched to a Member State, country or territory.

Approval shall relate solely to goods destined for the Member State, country or territory where the customs office which is carrying out the operation is situated.

If approval relates to all the goods described in the provisional certificate, the customs office which granted the approval shall withdraw that certificate.

If approval concerns only some of the goods described in the provisional certificate, the customs office called upon to effect the operation shall issue a final certificate relating only to the goods actually presented. It shall make an appropriate note on the provisional certificate which shall be sent to the customs offices to which the goods not presented will be dispatched. The date of the final certificate shall be that on which the provisional certificate was endorsed.

Article 25

One or more movement certificates A.B.1 may at any time be replaced by one or more other certificates A.B.1, on condition that replacement is effected at the customs office where the goods are located.

Article 26

1. If, as a result of unintentional errors or omissions or special circumstances, no application for a movement certificate A.B.1 was made at the time the goods were exported, such a certificate may be issued after actual exportation of the goods to which it is to relate.

In that case, the exporter shall:

- apply for it in writing, giving details as to the nature of the goods, the quantities involved, packing, marks and the place and date of dispatch,
- confirm that no certificate A.B.1 was issued when the goods in question were exported, stating the reasons therefor,
- attach a form A.B.1 duly completed and signed.

2. The customs authorities may issue a movement certificate A.B.1 retrospectively only after checking whether the information in the exporter's application conforms with that contained in the corresponding file.

Certificates issued retrospectively must be marked with one of the following endorsements in red ink: 'NACHTRAGLICH AUSGESTELLT', 'DELIVRE A

POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', ('ISSUED RETROSPECTIVELY').

Article 27

In case of theft, loss or destruction of a movement certificate A.B.1, the exporter may ask the issuing customs authorities for a duplicate made out on the basis of the export documents in their possession.

The duplicate thus issued shall be marked with one of the following endorsements in red ink: 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', ('DUPLICATE').

The duplicate shall be valid from the date when the original certificate A.B.1 was endorsed.

B. Conditions for the use of movement certificate A.B.1.

Article 28

1. Goods transported without passing through the territory of a country not party to the Association without transshipment in such a country shall be considered as transported directly.

The following shall not, however, be considered as an interruption of direct transport:

- (a) calling at ports situated on the territory of countries not party to the Association;
- (b) transshipments in such ports attributable to *force majeure* or events at sea;
- (c) passing through the territory of one or more countries which are not parties in the Association or transshipment in such countries, provided that carriage through such countries is covered by a single transport document made out in a Member State, country or territory;
- (d) passing through the territory of one or more countries which are not parties to the Association if those countries are crossed for geographical reasons.

In such case, and where the products are not covered by a single transport document made out in a Member State, country or territory, the goods must be sent via one of the following ports:

Auckland (New Zealand), Colon (Panama), San Francisco (United States), Sydney (Australia)

as regards trade with French Polynesia:

Colon (Panama)

as regards trade with Surinam.

2. While passing through the territory of the countries referred to in paragraph 1, the goods shall remain under the supervision of the customs authorities of the country of transit and may not be put into free circulation there. During their stay in the country of transit, they may

undergo such usual forms of handling as are needed to ensure their preservation in the unaltered state.

3. Proof that the conditions referred to in paragraph 2 are satisfied shall be furnished by production of a certificate issued by the customs authorities of the country of transit and containing

- an exact description of the goods.
- the date of loading or unloading of the goods, with the names of the ships.
- a certified statement of the conditions under which the goods stayed in the country.

Where it is impossible to produce this certificate, the customs authorities shall take account of any documentary proof submitted to them.

Article 29

Movement certificates A.B.1 submitted to the customs authorities of the importing Member State, country or territory after expiry of the period specified in Article 9 may be accepted for the purposes of application of the preferential system where failure to observe the time limit is due to a case of *force majeure* or to exceptional circumstances.

Apart from these cases, the customs authorities of the importing Member State, country or territory may accept the certificates where the goods were presented to them before expiry of the period.

Article 30

Slight discrepancies between the particulars entered on the movement certificate A.B.1 and those entered on the documents produced at the customs office as part of the formalities for importing the goods shall not automatically invalidate the certificate if it is duly established that the latter corresponds to the goods presented.

C. Passing through free zones

Article 31

The countries party to the Association shall take all necessary measures to prevent goods which are the subject of trade within the Association under cover of a movement certificate A.B.1 and which in the course of carriage stay in a free zone (including free port and free warehouses) situated on their territory from undergoing any form of handling other than that needed to ensure their preservation in the unaltered state.

D. Postal packets (including parcel post)

Article 32

1. The exporter shall be responsible for completing and signing both parts of form A.B.2, either in person or by his agent.

If the goods contained in the packet have already been subject to inspection in the exporting Member State, country or territory, having regard to the definition of

the concept of 'originating products', the exporter may quote references relating to such inspection in the 'Remarks' section of form A.B.2 (Part 1).

2. The exporter shall write, either on the green label C1 or declaration C2 or C2M or on customs declaration CP3 or CP3M, the letters 'A.B.2' and the serial number of the A.B.2 form used. He shall also enter these letters and that number on the invoice relating to the goods contained in the packet.

E. Small parcels and personal luggage

Article 33

Goods sent in small parcels to individuals or contained in the personal luggage of travellers shall be exempt from the production of a movement certificate A.B.1 or from the making out of a form A.B.2, where these are imports satisfying the conditions provided for in Article 15.

F. Subsequent verification of movement certificate A.B.1 or form A.B.2

Article 34

1. Subsequent verification of movement certificate A.B.1 or form A.B.2 is to be carried out at random, and also wherever the customs authorities of the importing Member State, country or territory have reasonable doubt as to the authenticity of the document or the accuracy of the information relating to the true origin of the goods in question or of certain parts thereof.

2. For the purposes of application of paragraph 1, the customs authorities of the importing country shall return the movement certificate A.B.1 or part 1 of form A.B.2 to the customs authorities of the exporting country specifying the reasons relating to fact or form which justify an inquiry. They shall attach to part 1 of form A.B.2, if it has been produced, the invoice or a copy thereof, and shall forward any information which it has been possible to obtain and which suggests that the particulars given on the certificate or on the form are inaccurate.

If the customs authorities of the importing country decide to suspend application of Title I of the Decision of 29 September 1970 pending the results of the verification, they shall offer the importer release of the goods subject to such precautionary measures as may be considered necessary.

3. The results of subsequent verification shall be made known to the customs authorities of the importing country within three months. The results must be such as to make it possible to ascertain whether the movement certificate A.B.1 or the form A.B.2 in dispute relates to the goods actually exported and whether the preferential system does in fact apply to them.

Where no agreement can be reached by the customs authorities of the importing country and those of the exporting country or where a problem of interpretation of this Decision arises in connection with the dispute, the matter shall be put before a body designated for this purpose by the Council.

For the purpose of subsequent verification of the certificates, the export documents or copies of certificates in lieu thereof must be retained by the customs authorities of the exporting country for two years.

TITLE IV
Final provisions

Article 35

The application of Titles I and II of this Decision and the economic effects resulting therefrom shall be reviewed annually with a view to making any necessary adjustments.

This view may be made more frequently at the request of a Member State.

Article 36

The explanatory notes, Lists A, B and C, the specimen movement certificate A.B.1 and the specimen form A.B.2

which are annexed to this Decision shall form an integral part thereof.

As a temporary measure, up to and including 31 December 1971, certificates which correspond to the specimen annexed to the Decision of 5 May 1966 may be endorsed by the customs authorities of the exporting Member State, country or territory and used as provided for in this Decision.

Article 37

This Decision shall enter into force on 1 July 1971.

This Decision is addressed to the Member States.

Done at Luxembourg, 7 June 1971.

For the Council
The President
M. SCHUMANN

ANNEX I

EXPLANATORY NOTES

Note 1: to Article 1

The expression 'in one or more Member States, countries or territories' shall also cover territorial waters.

Ships operating on the high seas, including 'factory ships' on board which fishery catches are processed or prepared, shall be deemed to form part of the territory of the Member State, country or territory to which they belong, provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2: to Article 1

In order to determine whether a product originates in a Member State, country or territory, no investigation shall be made as to whether the power, equipment, machinery and tools used in obtaining this product originated in a third country.

Note 3: to Article 1

Packaging shall be considered as forming an integral part of the products it contains. Nevertheless, this provision shall not apply to packaging which is not of the usual type for the product packed and which has a lasting utility value of its own, apart from its nature as packaging.

Note 4: to Article 2 (f)

The expression 'their ships' shall apply only in respect of ships:

- which are registered or recorded in a Member State, country or territory,
- which fly the flag of a Member State, country or territory,
- which belong at least half to nationals of the Member States, countries or territories or to a company whose head office is situated in such a Member State, country or territory, and of which the manager or managers, the chairman of the board of directors or of the supervisory board and the majority of the members of these boards are nationals of the Member States, countries or territories and of which, in addition, as regards companies, whether or not with limited liability, at least half the capital belongs to Member States, countries or territories, to bodies governed by public law or to nationals of those Member States, countries or territories,
- whose officers are all nationals of the Member States, countries or territories, and
- of which at least 75 % of the crew is composed of nationals of the Member States, countries or territories.

Note 5: to Article 4

Ex-works price shall mean the price paid to the manufacturer in whose undertaking sufficient working or processing has been carried out. When this working or processing has been carried out successively in two or several undertakings, the price to take into account is that paid to the last manufacturer.

Note 6: to Articles 9 and 28

The name of the port of transit must be indicated under 'Remarks' on movement certificate A.B.1.

ANNEX II

LIST A

List of working or processing operations which involve a change in tariff heading, but which do not confer the character of 'originating product' on the products which undergo them, or which do so only on certain conditions

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
All CCT heading Nos	All products	<ol style="list-style-type: none"> 1. Operations intended to ensure the preservation of goods in the unaltered state during carriage and storage (ventilation, spreading out, drying, chilling, placing in brine, in sulphur water or in other solutions, removal of damaged parts, and like operations) 2. Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up 3 (a) Changes of packings, breaking up and assembling of parcels (b) Placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc. and all other simple placing operations 4. Affixing of marks, labels, or other like distinguishing signs on the products or their packings 5. Mixing of products, whether or not of different kinds, where one or more components of the mixture to not satisfy the conditions laid down by the Council of Association to be considered as originating either in the Member States, countries or territories 6. Assembly of parts of articles in order to constitute a complete article 7. A combination of two or more operations referred to in items 1 to 6 above 8. Slaughtering of animals 	
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	Salting, placing in brine, drying or smoking of meat and edible meat offals of heading Nos 02.01 and 02.04	
03.02	Fish, salted, in brine dried or smoked	Salting, placing in brine, drying or smoking of fish	
04.02	Milk and cream, preserved, concentrated or sweetened	Preserving, concentrating milk or cream of heading No C4.01 or adding sugar to these products	
04.03	Butter	Manufacture from milk or cream	
04.04	Cheese and curd	Manufacture from products of heading Nos C4.01, C4.02 and 04.03	

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
07.02	Vegetables (whether or not cooked), preserved by freezing	Freezing of vegetables	
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Placing in brine or in other solutions of vegetables of heading No 07.01	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03 inclusive	
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Freezing of fruit	
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09 inclusive	
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit	
11.01	Cereal flours	Manufacture from cereals	
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground	Manufacture from cereals	
11.03	Flours of the leguminous vegetables falling within heading No 07.05	Manufacture from dried leguminous vegetables	
11.04	Flours of the fruits falling within any heading in Chapter 8	Manufacture from fruits of Chapter 8	
11.05	Flour, meal and flakes of potato	Manufacture from potatoes	
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06	Manufacture from products of heading No 07.06	
11.07	Malt, roasted or not	Manufacture from cereals	
11.08	Starches; inulin	Manufacture from cereals of Chapter 10, potatoes or other products of Chapter 7	
11.09	Gluten and gluten flour, roasted or not	Manufacture from cereals or cereal flours	
15.01	Lard and other rendered pig fat; rendered poultry fat	Manufacture from products of heading No 02.05	
15.02	Unrendered fats of bovine cattle, sheep or goats; tallow (including premier jus) produced from those fats	Manufacture from products of heading No 02.05	

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from fish or marine mammals caught by fishing vessels of third countries	
15.06	Other animal oils and fats (including neats-foot oil and fats from bones or waste)	Manufacture from products of Chapter 2	
ex 15.07	Edible vegetable oils	Manufacture from products of Chapters 7 and 12	
16.01	Sausages and the like, of meat, meat offal or animal blood	Manufacture from products of Chapter 2	
16.02	Other prepared or preserved meat or meat offal	Manufacture from products of Chapter 2	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products of Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
17.02	Other sugar; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	Manufacture from any kind of product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17	
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	Manufacture from any product	
18.03	Cocoa paste (in bulk or in block), whether or not defatted		Manufacture from 'originating' cocoa beans
18.04	Cocoa butter (fat or oil)		Manufacture from 'originating' cocoa beans
18.05	Cocoa powder, unsweetened		Manufacture from 'originating' cocoa beans
18.06	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 in which the value of cocoa in the bean used exceeds 40% of the value of the finished product	
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derived products, meat, milk and sugars	
19.03	Macaroni, spaghetti and similar products		Obtained from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from various products	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)		

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	Preserving vegetables and fruit, fresh or frozen or preserved temporarily or preserved in vinegar	
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preserving vegetables fresh or frozen	
20.03	Fruit preserved by freezing, containing added sugar		Manufacture from 'originating fruit' of Chapter 8 and 'originating products' of Chapter 17
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallized)		Manufacture from fruit and 'originating products' of Chapter 17
ex 20.05	Fruit puree and fruit pastes, jams, fruit jellies, marmalades, being cooked preparations, containing added sugar		Manufacture from fruit and 'originating products' of Chapter 17
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit		
	A. Nuts (including ground-nuts), roasted		Manufacture, without the addition of sugar or alcohol, in which the value of 'originating products' of heading Nos 08.01, 08.05 or 12.01 used is at least 60% of the value of the finished product
	B. Other		Manufacture from 'originating products' of Chapter 8, 17 or 22
ex 20.07	Unfermented fruit juice without the addition of alcohol, whether or not containing added sugar		Manufacture from 'originating products' of Chapter 8 or 17
ex 21.01	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
ex 22.09	Undenatured ethyl alcohol of a strength less than 80°	Added water to ethyl alcohol of heading No 22.08 or a mixture of alcohols of heading Nos 22.08 and 22.09	
22.10	Vinegar and substitutes for vinegar	Manufacture from alcohol or wine	
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from various products	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 24.02	Cigarettes, cigars and cheroots, smoking tobacco		Manufacture in which at least 70% by quantity of the materials of heading No 24.01 used are 'originating products'
ex 28.13	Hydrobromic acid	Any manufacture from products of heading No 28.01	
ex 28.19	Zinc oxide	Any manufacture from products of heading No 79.01	

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
28.27	Lead oxides; red lead and orange lead	Any manufacture from products of heading No 78.01	
ex 28.28	Lithium hydroxide	Any manufacture from products of heading No 28.42	
ex 28.29	Lithium fluoride	Any manufacture from products of heading No 28.28 or 28.42	
ex 28.30	Lithium chloride	Any manufacture from products of heading No 28.28 or 28.42	
ex 28.33	Bromides	Any manufacture from products of heading No 28.01 or 28.13	
ex 28.38	Aluminium sulphate	Any manufacture from products of heading No 28.23	
ex 28.42	Lithium carbonate	Any manufacture from products of heading No 28.28	
ex 29.02	Organic bromides	Any manufacture from products of heading No 23.01 or 28.13	
ex 29.02	Trichlorodi (chlorophenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochlorobenzene
ex 29.35	Pyridine; alphapicoline; betapicoline; gammapicoline		Transformation of acetylene into acetaldehyde and transformation of acetaldehyde into pyridine or picoline
ex 29.35	Vinylpyridine		Transformation of acetaldehyde into picoline and transformation of picoline into vinylpyridine
ex 29.38	Nicotinic acid (Vitamin PP)		Transformation of acetaldehyde into betapicoline and transformation of betapicoline into nicotinic acid
ex 30.03	Medicaments (including veterinary medicaments) containing antibiotics	Manufacture from antibiotics of heading No 29.44	
31.05	Other fertilizers; of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes	Any manufacture from materials of heading No 32.04 or 32.05	
32.07	Other colouring matter; inorganic products of a kind used as lumino-phores	Mixed of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	Any manufacture from various products	
38.11	Disinfectants, insecticides, fungicides, weedkillers, anti-sprouting products, rat poisons and similar products, put up in forms of packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, flypapers)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		Manufacture in which the value of the productions used does not exceed 50% of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations, and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	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, excluding: <ul style="list-style-type: none"> — Fusel oil and Dippel's oil, — Naphthenic acids and their non-water-soluble salts; esters of naphthenic acids, — Sulphonaphthenic acids and their non-water soluble salts; esters of sulphonaphthenic acids, 		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	<ul style="list-style-type: none"> — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained for bituminous minerals, and their salts, — Mixed alkylines — Mixed alkylbenzenes or mixed alkyl-naphthalenes, 		

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
	<ul style="list-style-type: none"> — Ion exchangers, — Catalysts, — Getters for vacuum tubes, — Refractory cements, or mortars and similar preparations, — Alkaline iron oxide for the purification of gas, — Carbon (excluding artificial graphite of heading No ex 38.01) in metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures 		
39.07	Articles of materials of the kinds described in heading No 39.01 to 39.06	Working of artificial plastic materials, cellulose, ethers and esters, and artificial resins	
40.05	Plates, sheets and strip, or unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.03	Sheep and lambskin leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.04	Goat and kidskin leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.05	Other kinds of leather, except leather falling within heading No 41.06, 41.07 or 41.08	Tanning of raw hides and skins of heading No 41.01	
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of heading No 41.02 to 41.07 inclusive (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles), in which the value of the skin leather used does not exceed 50 % of the value of the finished product

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
43.03	Articles of furskin	Making up of furskin in plates, crosses and similar forms (heading No ex 43.02)	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled or partly assembled		Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.01
51.03	Yarn of man-made fibres (continuous) up for retail sale		Manufacture from chemical products or textile pulp
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products of textile pulp
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from wool not carded or combed
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from wool not carded or combed
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03 not prepared
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of heading No 05.03 or 53.01 to 53.04 inclusive
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of heading No 53.01 to 53.05 inclusive
54.04	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
54.05	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament two for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from materials of heading Nos 56.01 to 56.03 inclusive
57.09	Woven fabrics of true hemp		Manufacture from materials of heading No 57.01
57.10	Woven fabrics of jute		Manufacture from raw jute
57.11	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.02 or 57.04
58.01	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive, and 57.01 to 57.04 inclusive
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01, 56.03 inclusive
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figures; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive
59.04	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis or drying oil		Manufacture from yarn
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture from yarn
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods		Manufacture from yarn

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back cloths or the like		Manufacture from yarn
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15	Textile, hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from single yarn
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from single yarn
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive
Chapter 60	Knitted and crocheted goods: — Man-made textile fibres continuous or discontinuous		Manufacture from materials of heading Nos 56.01 to 56.03 inclusive, from chemical products or textile pulp
	— Other		Manufacture from carded or combed natural fibres
61.01	Men's and boys' outer garments		Manufacture from yarn or unbleached textile fabrics
61.02	Women's, girls' and infants' outer garments		Manufacture from yarn or unbleached textile fabrics
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs		Manufacture from yarn or unbleached textile fabrics
61.04	Women's, girls' and infants' undergarments		Manufacture from yarn or unbleached textile fabrics
61.05	Handkerchiefs		Manufacture from yarn
61.06	Shawls, scarves, mufflers, mantillas, veils and the like		Manufacture from yarn
61.07	Ties, bow ties and cravats		Manufacture from yarn
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments		Manufacture from yarn
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
61.11	Made up accessories, for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn
ex 62.01	Travelling rugs and blankets other than electrically heated		Manufacture from unbleached yarn of Chapters 50 to 56 inclusive
62.02	Bed linen, table toilet linen and kitchen linen; curtains and other furnishing articles		Manufacture from single unbleached yarn
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from yarn
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn
62.05	Other made up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies (e.g., uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
ex 64.02	Footwear with leather uppers	Manufacture from assemblies (e.g., uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
ex 64.02	Footwear other than with leather uppers	Manufacture from assemblies (e.g., uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies (e.g., uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
64.04	Footwear with outer soles of other materials	Manufacture from assemblies (e.g., uppers affixed to inner soles or to other bottom parts and without outer soles), of any material except metal	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed		Manufacture from fibres
65.05	Hats and other headgear (including hair-nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture from yarn
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
ex 70.07	Cast or rolled glass (including Flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple walled insulating glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive	
71.15	Articles consisting of or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of iron or steel coils of heading No 73.08	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of iron or steel coils of heading No 73.08	
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
74.06	Copper powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulating electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
75.02	Wrought bars, rods, angles, shapes, and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
75.05	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars, and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing framework, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 kg per m ² ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbow, sockets, flanges and S-bends), of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg per m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
82.05	Interchangeable tools for machine tools or for hand tools, including power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
82.06	Knives and cutting blades, for machines or for mechanical appliances		Assembly in which the value of the materials and parts used does not exceed 40 % of the finished product
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding products of heading No 84.15 and sewing machines (ex 84.41)		Assembly in which the value of the materials and parts used does not exceed 40 % of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts used are 'originating products'
ex 84.41	Sewing machines (for fabrics, leather, footwear, etc)		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts (1) used for the assembly of the head (motor excluded) are 'originating products', and (b) the thread tension, crochet and zigzag mechanisms are 'originating products'
ex Chapter 85	Electrical machines and equipment and parts thereof, excluding products of heading Nos 85.14 and 85.15		Assembly in which the value of the material and parts used does not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Assembly in which the value of the 'non-originating' material and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts (1) used are 'originating products' and (b) all the transistors are 'originating products'
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts (1) used are 'originating products', and (b) all the transistors are 'originating products'

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are 'originating products'
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, except products of heading Nos 90.05, 90.07, 90.08, 90.12 and 90.26		Assembly in which the value of the materials and parts used does not exceed 40 % of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are 'originating products'
90.07	Photographic cameras; photographic flashlight apparatus		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the finished product and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are 'originating products'
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are 'originating products'
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are 'originating products'
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts ⁽¹⁾ used are 'originating products'

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading Nos 91.04 and 91.08		Assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (*) used are 'originating products'
91.08	Clock movements, assembled		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (*) used are 'originating products'
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No 92.11		Assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % of the materials and parts (*) used are 'originating products', and (b) all the transistors are 'originating products'
ex 93.07	Lead shot		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purpose		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

List A (continued)

Products obtained		Working or processing which does not confer the character of 'originating products'	Working or processing which confers the character of 'originating products' where the following conditions are satisfied
CCT heading No	Description		
98.01	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 98.15	Vacuum flasks and other vacuum vessels, complete with cases		Manufacture from products of heading No 70.12

- (1) In determining the value of materials and parts, the following must be taken into account:
- (a) in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for those products in the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of other materials and parts, Article 4 of this Decision determining:
 - (i) the value of imported products,
 - (ii) the value of products of unknown origin.

ANNEX III

LIST B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the character of 'originating product' on the products which undergo them

Finished products		Working or procession which confers the character of 'originating products'
CCT heading No	Description	
		Incorporation of 'non-originating' materials and parts in machinery, mechanical appliances, etc., of Chapter 84 to 92 does not make such products lose their character of 'originating products', if the value of the materials and parts used does not exceed 5% of the value of the finished product
ex 15.10	Fatty alcohols	Manufacture from fatty acids
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 22.09	Whisky of an alcoholic strength of less than 50°	Manufacture from alcohol derived from the distillation of cereals and in which 'non-originating' products do not exceed 15 % of the value of the finished product
ex 25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex 25.15	Marble not further worked than squared by sawing, of a thickness of 25 cm or less	Sawing into slabs or sections, by polishing, grinding and cleaning of marble, of a thickness greater than 25 cm, including marble not further worked than roughly split, roughly squared, or squared by sawing
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, of a thickness of 25 cm or less, including such stone not further worked than roughly split, roughly squared or squared by sawing	Sawing of granite, porphyry, basalt, sandstone and other monumental and building stone, of a thickness greater than 25 cm, including such stone not further worked than roughly split, roughly squared or squared by sawing
ex 25.18	Calcined dolomite, agglomerated dolomite (including tarred dolomite)	Calcinated or unworked dolomite
ex 33.01	Essential oils other than of citrus fruit, terpeneless	Deterpenation of essential oils other than of citrus fruit
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Purified sulphate turpentine	Purification involving distillation and refinement of crude sulphate of turpentine
ex 40.01	Plates of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep and lamb skins without the wool	Removing wool from sheep and lamb skins
ex 41.03	Retanned skin leather of crossed Indian sheep	Retanning of crossed Indian sheep skin leather not further prepared than tanned
ex 41.04	Retanned Indian goat or kid skin leather	Retanning of Indian goat or kid skin leather not further prepared than tanned
ex 50.09 ex 50.10 ex 51.04 ex 53.11 ex 53.12 ex 53.13 ex 54.05 ex 55.07 ex 55.08 ex 55.09 ex 56.07	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate

List B (continued)

Finished products		Working or procession which confers the character of 'originating products'
CCT heading No	Description	
ex 68.13	Articles of asbestós; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut glass bottle	Cutting of bottles the value of which does not exceed 50 % of the value of the finished product
ex 70.13	Cut glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	Cutting of glassware the value of which does not exceed 50 % of the value of the finished product
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious or semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled silver
ex 71.07	Gold, including platinum-plating gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum and other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unworked rolled platinum or other platinum group metals on base metal or precious metal
73.15	Alloy steel and high carbon steel in the forms mentioned in heading No 73.06 to 73.14	Manufacture from alloy steel and high steel in the forms mentioned in heading No 73.06 to 73.14 involving the transformation from one of the under-mentioned categories to another: <ol style="list-style-type: none"> 1. Ingots, blooms, billets, slabs and sheet bars 2. Roughly forged pieces 3. Coils for re-rolling; universal plates 4. Bars and rods (including wire rod and hollow mining drill steel) and angles, shapes and sections 5. Hoop and strip 6. Sheets and plates 7. Wire, whether or not coated, but not insulated
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fine-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap

List B (continued)

Finished products		Working or procession which confers the character of 'originating products'
CCT heading No	Description	
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electroplating anodes falling within heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 77.04	Beryllium, wrought, and articles of beryllium	Rolling, drawing or grinding of unwrought beryllium
ex 81.01	Tungsten, wrought and articles thereof	Manufacture from unwrought tungsten
ex 81.02	Molybdenum, wrought, and articles thereof	Manufacture from unwrought molybdenum
ex 81.03	Tantalum, wrought, and articles thereof	Manufacture from unwrought tantalum
ex 81.04	Other base metals, wrought and articles thereof	Manufacture from other base metals, unwrought
ex 84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Other engines and motors, excluding jet engines and gas turbines	Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, if at least 50 % in value of the materials and parts (1) used are 'originating products'
ex 84.41	Sewing machines (for fabrics, leather, footwear, etc.)	Working, processing or assembly in which the value of the 'non-originating' materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts (1) used for assembly of the head (motor excluded) are 'originating products' and (b) the thread tension, crochet and zigzag mechanisms are 'originating products'
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone	Manufacture from worked bone
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Articles of vegetable carving material (for example, corozo, walnut, hard-grained woods, etc.)	Manufacture from worked vegetable carving material (for example, corozo, walnut, hard-grained woods, etc.)
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum and articles of these substances	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 98.11	Smoking pipes, pipe bowls	Manufacture from roughly shaped blocks of wood or root

(1) In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of 'originating' materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for those products in the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, Article 4 of this Decision determining:
 - (i) the value of imported products,
 - (ii) the value of products of unknown origin.

ANNEX IV

LIST C

List of products temporarily excluded from the scope of this Regulation

CCT heading No	Description
ex 27.07	Aromatic oils as defined in Note 2 to Chapter 27, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzol), intended for use as power or heating fuels
27.09 } to } 27.16 }	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: Acyclic Cyclanes and cyclenes, excluding azulenes Benzene, toluene, xylenes intended for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants
ex 38.19	Mixed alkylenes