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ANNEX 10

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Republic of Singapore**

PROTOCOL 1
CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"
AND METHODS OF ADMINISTRATIVE CO-OPERATION

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SECTION 1

GENERAL PROVISIONS

ARTICLE 1

Definitions

1. For the purposes of this Protocol:
 - (a) "ASEAN country" means a member state of the Association of Southeast Asian Nations which is not a Party to this Agreement;
 - (b) "chapters" and "headings" and "subheadings" mean the chapters, the headings and sub-headings used in the nomenclature which makes up the Harmonized System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
 - (c) "classified" refers to the classification of a product or material under a particular chapter, heading, or sub-heading of the Harmonized System;
 - (d) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- (e) "customs value" means the value as determined in accordance with the Customs Valuation Agreement;
- (f) "ex-works price" means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Union or in Singapore, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (g) "fungible materials" means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
- (h) "goods" means both materials and products;
- (i) "manufacture" means any kind of working or processing including assembly;
- (j) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (k) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation; and

- (1) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Union or in Singapore.
- 2. For the purposes of subparagraph 1(f), where the last working or processing has been subcontracted to a manufacturer, the term "manufacturer" may refer to the enterprise that has employed the subcontractor.

SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General Requirements

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

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

ARTICLE 3

Cumulation of Origin

1. Notwithstanding Article 2 (General Requirements), products shall be considered as originating in a Party if such products are obtained there by incorporating materials originating in the other Party, provided that the working or processing carried out goes beyond the operations referred to in Article 6 (Insufficient Working or Processing). It shall not be necessary that the materials of the other Party have undergone sufficient working or processing.
2. Materials originating in an ASEAN country which is applying with the Union a preferential agreement in accordance with Article XXIV of the GATT 1994, shall be considered as materials originating in a Party when incorporated in a product obtained in that Party provided that they have undergone working or processing in that Party which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).
3. For the purposes of paragraph 2, the origin of the materials shall be determined according to the rules of origin applicable in the framework of the Union's preferential agreements with those countries.
4. For the purposes of paragraph 2, the originating status of materials exported from one of the ASEAN countries to a Party to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the Union.

5. The cumulation provided for in paragraphs 2 to 7 may only be applied provided that:
- (a) the ASEAN countries involved in the acquisition of the originating status have undertaken to:
 - (i) comply or ensure compliance with this Protocol; and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Protocol both with regard to the Union and among themselves;
 - (b) the undertakings referred to in subparagraph (a) have been notified to the Union.
6. Origin declarations issued by application of paragraph 4 shall bear one of the following entries:
- (a) "Application of Article 3(2) of Protocol 1 of the EU/Singapore FTA"; or
 - (b) "Application du paragraphe 2 de l'article 3 du protocole n° 1 de l'ALE UE/Singapore".

7. The materials listed in Annex C to this Protocol shall be excluded from the cumulation provided for in paragraphs 2 to 6 where at the time of importation of the product:
 - (a) the tariff preference applicable to the materials in a Party is not the same for all the countries involved in the cumulation; and
 - (b) the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to a Party.
8. At the request of a Party, the Parties may, by decision in the Committee on Customs established pursuant to Article 16.2 (Specialised Committees), modify Annex C to this Protocol. Any request for such a modification shall be communicated to the other Party at least two months before the meeting of that Committee.
9. Materials originating in an ASEAN country shall be considered as materials originating in a Party when further processed or incorporated into one of the products listed in Annex D to this Protocol obtained there, provided that they have undergone working or processing in that Party which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

10. For the purposes of paragraph 9, the origin of the materials shall be determined according to the preferential rules of origin applicable to General System of Preferences (hereinafter referred to as "GSP") beneficiary countries which are laid down in Commission Regulation (EEC) No 2454/93.
11. For the purposes of paragraph 9, the originating status of materials exported from one of the ASEAN countries to a Party to be used in further working or processing shall be established by a proof of origin in accordance with the preferential rules applicable to GSP beneficiary countries as laid down in Commission Regulation (EEC) No 2454/93.
12. The cumulation provided for in paragraphs 9 to 13 may only be applied provided that:
 - (a) the ASEAN countries involved in the acquisition of the originating status have undertaken to:
 - (i) comply or ensure compliance with this Protocol; and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Protocol both with regard to the Union and between themselves;
 - (b) the undertakings referred to in subparagraph (a) have been notified to the Union.

13. Origin declarations issued by application of paragraph 9 shall bear one of the following entries:
 - (a) "Application of Article 3(9) of Protocol 1 of the EU/Singapore FTA"; or
 - (b) "Application du paragraphe 9 de l'article 3 du protocole n° 1 de l'ALE UE/Singapore".
14. At the request of a Party, the Parties may, by decision in the Committee on Customs established pursuant to Article 16.2 (Specialised Committees), modify Annex D to this Protocol. Any request for such a modification shall be communicated to the other Party at least two months before the meeting of the Committee.
15. The cumulation provided for in paragraph 9 to 13 shall cease to apply when conditions of paragraphs 2 to 7 are met.

ARTICLE 4

Wholly Obtained Products

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) plants and vegetable products grown or harvested there;

- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products of aquaculture, where the fish, crustaceans and molluscs are born and raised there;
- (h) products of sea fishing and other products taken from the sea outside the territorial seas of a Party by their vessels;
- (i) products made aboard their factory ships exclusively from products referred to in subparagraph (h);
- (j) used articles collected there fit only for the recovery of raw materials;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from marine soil or subsoil outside their territorial seas provided that they have sole rights to work that soil or subsoil; and
- (m) goods produced there exclusively from products specified in subparagraphs (a) to (l).

2. The terms "their vessels" and "their factory ships" in subparagraphs 1(h) and 1(i) shall apply only to vessels and factory ships:
- (a) which are registered in a Member State of the Union or in Singapore;
 - (b) which sail under the flag of a Member State of the Union or of Singapore;
and
 - (c) which meet one of the following conditions:
 - (i) they are at least fifty percent owned by nationals of a Member State of the Union or of Singapore;
 - or
 - (ii) they are owned by companies:
 - (1) which have their head office and their main place of business in a Member State of the Union or Singapore, and
 - (2) which are at least fifty percent owned by a Member State of the Union or by Singapore, by public entities or nationals of a Party.

ARTICLE 5

Sufficiently Worked or Processed Products

1. For the purposes of subparagraph (b) of Article 2 (General Requirements), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex B or B(a) to this Protocol are fulfilled.
2. The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list in Annex B or B(a) to this Protocol is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. By way of derogation from paragraph 1 and subject to paragraphs 4 and 5, non-originating materials which, according to the conditions set out in the list in Annex B or B(a) to this Protocol, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:
 - (a) ten percent of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;

- (b) ten percent of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Annex A to this Protocol, shall apply.
- 4. Paragraph 3 shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the list in Annex B to this Protocol.
- 5. Paragraphs 3 and 4 shall not apply to products wholly obtained in a Party within the meaning of Article 4 (Wholly Obtained Products). However, without prejudice to Article 6 (Insufficient Working or Processing) and paragraph 2 of Article 7 (Unit of Qualification) the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex B to this Protocol for that product requires that such materials be wholly obtained.

ARTICLE 6

Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 (Sufficiently Worked or Processed Products) are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles and textile articles;
 - (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;

- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more of the operations specified in subparagraphs (a) to (o); or
- (q) slaughter of animals.

2. For the purpose of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.
3. All operations carried out either in the Union or in Singapore on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 7

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.
2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this Protocol.

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

ARTICLE 8

Accessories, Spare Parts and Tools

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

ARTICLE 9

Sets

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

ARTICLE 10

Neutral Elements

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

- (a) energy and fuel;
- (b) plant and equipment, including goods to be used for their maintenance;
- (c) machines and tools and dies and moulds; spare parts and materials used in the maintenance of equipment and buildings; lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; gloves, glasses, footwear, clothing, safety equipments and supplies; equipment, devices and supplies used for testing or inspecting the good; catalyst and solvent; and
- (d) other goods which do not enter and which are not intended to enter into the final composition of the product.

ARTICLE 11

Accounting Segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the competent governmental authorities may, at the written request of economic operators, authorise the management of materials using the accounting segregation method without keeping the materials in separate stocks.
2. The competent governmental authorities may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.
3. The authorisation shall be granted only if by use of the accounting segregation method it can be ensured that, at any time, the number of products obtained which could be considered as originating in the Union or in Singapore is the same as the number that would have been obtained by using a method of physical segregation of the stocks.
4. If authorised, the method such as averaging, last-in, first-out, or first-in, first-out, shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the Union or in Singapore, depending on where the product is manufactured.

5. A manufacturer using the accounting segregation method shall make out or apply for origin declarations for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities or competent governmental authorities of the exporting Party, the beneficiary shall provide a statement of how the quantities have been managed.
6. The competent governmental authorities shall monitor the use made of the authorisation referred to in paragraph 3 and may withdraw it if the manufacturer makes improper use of it or fails to fulfil any of the other conditions laid down in this Protocol.

SECTION 3

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of Territoriality

1. The conditions set out in Section 2 relating to the acquisition of originating status must be fulfilled without interruption in a Party.

2. If originating goods exported from a Party to a non-Party return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-Party or while being exported.

ARTICLE 13

Non Alteration

1. The products declared for importation in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition or other than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for import.
2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.
3. Without prejudice to Section 5, the splitting of consignments may take place where carried out by the exporter or under his responsibility provided they remain under customs supervision in the country(ies) of transit.

4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

ARTICLE 14

Exhibitions

1. Originating products, sent for exhibition in a country other than a Party and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from a Party to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in a Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
- 2. An origin declaration shall be issued or made out in accordance with the provisions of Section 5 and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
- 3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

SECTION 4

DRAWBACK OR EXEMPTION

ARTICLE 15

Prohibition of Drawback of, or Exemption from, Customs Duties

- 1. Non-originating materials used in the manufacture of products originating in the Union or in Singapore for which an origin declaration is issued or made out in accordance with the provisions of Section 5 shall not be subject in the Union or in Singapore to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Union or in Singapore to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by an origin declaration shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of paragraph 2 of Article 7 (Unit of Qualification), accessories, spare parts and tools within the meaning of Article 8 (Accessories, Spare Parts and Tools), and products in a set within the meaning of Article 9 (Sets), when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are subject to this Protocol.

SECTION 5

ORIGIN DECLARATION

ARTICLE 16

General Requirements

1. Products originating in the Union shall, on importation into Singapore, and products originating in Singapore shall, on importation into the Union, benefit from preferential tariff treatment of this Agreement upon submission of a declaration, (hereinafter referred to as "origin declaration"). The origin declaration is provided on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification.
2. Originating products within the meaning of this Protocol shall, in the cases specified in Article 22 (Exemptions from Origin Declaration), benefit from preferential tariff treatment of this Agreement without it being necessary to submit any of the documents referred to in paragraph 1.

ARTICLE 17

Conditions for Making Out an Origin Declaration

1. An origin declaration as referred to in Article 16 (General Requirements) may be made out:
 - (a) in the Union:
 - (i) by an exporter within the meaning of Article 18 (Approved Exporter);
or
 - (ii) by an exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 euro.
 - (b) in Singapore by an exporter who is:
 - (i) registered with the competent authority and who has received a Unique Entity Number; and
 - (ii) complying with relevant regulatory provisions in Singapore pertaining to making out of origin declarations.
2. An origin declaration may be made out if the products concerned can be considered as products originating in the Union or in Singapore and fulfil the other requirements of this Protocol.

3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party, all appropriate documents as referred to under Article 23 (Supporting Documents) proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex E to this Protocol, in accordance with the domestic law of the exporting Party. If the declaration is hand-written, it shall be written in ink in capital characters. In the case of exports from Singapore, the origin declaration shall be set out using the English version and in the case of exports from Union, the origin declaration may be set out in one of the linguistic versions in Annex E to this Protocol.
5. Origin declarations shall bear the original signature of the exporter in manuscript. An approved exporter as referred to in Article 18 (Approved Exporter) shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. By derogation from paragraph 1, an origin declaration may exceptionally be made out after exportation ("retrospective statement") on condition that it is presented in the importing Party no later than two years, in the case of the Union, and one year, in the case of Singapore, after the entry of the goods into the territory.

ARTICLE 18

Approved Exporter

1. The customs authorities of the Member States of the Union may authorise any exporter who exports products under this Agreement to make out origin declarations irrespective of the value of the products concerned (hereinafter referred to as "approved exporter"). An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities of the Member States of the Union may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities of the Member States of the Union shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities of the Member States of the Union shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities of the Member States of the Union may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 19

Validity of Origin Declaration

1. An origin declaration shall be valid for twelve months from the date of issue in the exporting Party. Preferential tariff treatment shall be claimed within the said period to the customs authorities of the importing Party.
2. Origin declarations which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purposes of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In cases of belated presentation other than those of paragraph 2, the customs authorities of the importing Party may accept the origin declarations where the products have been submitted before the said final date.

ARTICLE 20

Submission of Origin Declaration

For the purposes of claiming preferential tariff treatment, origin declarations shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. The said authorities may require a translation of an origin declaration.

ARTICLE 21

Importation by Instalments

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

ARTICLE 22

Exemptions from Origin Declaration

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of an origin declaration, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended.
3. The total value of these products shall not exceed 500 euro in the case of small packages or 1200 euro in the case of products forming part of travellers' personal luggage.

ARTICLE 23

Supporting Documents

The documents referred to in paragraph 3 of Article 17 (Conditions for Making Out an Origin Declaration) used for the purpose of proving that products covered by an origin declaration can be considered as products originating in the Union or in Singapore and fulfil the other requirements of this Protocol may consist, *inter alia*, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party, where these documents are used in accordance with domestic law; or

- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party, where these documents are used in accordance with domestic law.

ARTICLE 24

Preservation of Origin Declaration and Supporting Documents

1. The exporter making out an origin declaration shall keep for at least three years a copy of this origin declaration as well as the documents referred to in paragraph 3 of Article 17 (Conditions for Making Out an Origin Declaration).
2. The customs authorities of the importing Party shall keep for at least three years the origin declarations submitted to them.
3. Each Party shall permit, in accordance with that Party's laws and regulations, exporters in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.

ARTICLE 25

Discrepancies and Formal Errors

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

ARTICLE 26

Amounts Expressed in Euro

1. For the application of the provisions of subparagraph 1(a)(ii) of Article 17 (Conditions for Making Out an Origin Declaration) and paragraph 3 of Article 22 (Exemptions from Origin Declaration) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Union equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of subparagraph 1(a)(ii) of Article 17 (Conditions for Making Out an Origin Declaration) and paragraph 3 of Article 22 (Exemptions from Origin Declaration) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Party concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.
4. A Member State of the Union may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than five percent. A Member State of the Union may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than fifteen percent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Parties in the Committee on Customs established pursuant to Article 16.2 (Specialised Committees) at the request of the Union or of Singapore. When carrying out this review, the Parties shall consider the desirability of preserving the effects of the limits concerned in real terms. For these purposes, the Parties may, by decision in the Committee on Customs, modify the amounts expressed in euro.

SECTION 6

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 27

Cooperation between Competent Authorities

1. The customs authorities of the Parties shall provide each other, through the European Commission, with the addresses of the customs authorities responsible for verifying the origin declarations.
2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through their competent authorities, in checking the authenticity of the origin declarations and the correctness of the information given in these documents.

ARTICLE 28

Verification of Origin Declarations

1. Subsequent verifications of origin declarations shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Party shall return, if it has been submitted, the origin declaration, or a copy of that document, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any document and information obtained suggesting that the information given on the origin declarations is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary. Any suspension of preferential treatment shall be reinstated as soon as possible after the originating status of the products concerned or the fulfilment of the other requirements of this Protocol has been ascertained by the customs authorities of the importing Party.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Parties and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

ARTICLE 29

Administrative Enquiries

1. Where the results of the verification procedure or any other available substantive information appear to indicate that the provisions of this Protocol are being contravened, the exporting Party shall, on its own initiative or at the request of the other Party, carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions. The results of such enquiries shall be communicated to the Party requesting verification.
2. The Party requesting verification may be present at the enquiries, subject to conditions that may be laid down by the competent authority in the exporting Party.
3. Where a Party has made a finding, on the basis of objective information, of a repeated failure¹ to provide administrative cooperation under this Section, or of systematic and intentional fraud from the other Party, the Party concerned may temporarily suspend the relevant preferential treatment of the product or products concerned in accordance with paragraph 4.

¹ For the purposes of paragraph 3 of Article 29 (Administrative Enquiries), a repeated failure to provide administrative cooperation shall mean, *inter alia*, a repeated failure to respect the obligations to verify the originating status of the product(s) concerned, or a repeated refusal or undue delay in carrying out and/or communicating the results of enquiries and/or subsequent verification of the proof of origin, over a continuous period of ten months.

4. The application of a temporary suspension shall be subject to the following conditions:
- (a) the Party which has made a finding, in accordance with paragraph 3, shall without undue delay notify the Trade Committee established pursuant to Article 16.1 (Trade Committee) of its finding together with the objective information and its recommended course of action to be taken. Upon receipt of such notification, the Trade Committee shall deliberate on the appropriate course of action on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties. During the period of consultations referred to above, the product(s) concerned shall enjoy the preferential treatment;
 - (b) where the Parties have entered into consultations with the Trade Committee and have failed to agree on an acceptable solution within three months following the notification, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in so far as is strictly necessary to address the Party's concerns. Such temporary suspension shall be notified to the Trade Committee without undue delay;
 - (c) temporary suspensions under this Article shall be commensurate with the impact on the financial interests of the Party concerned arising from the situation giving rise to the finding of the Party referred to paragraph 3. They shall not exceed a period of six months, which may be renewed, if at the date of expiry nothing substantive has changed with respect to the condition that gave rise to the initial suspension; and

- (d) temporary suspensions, and any renewal thereof, shall be notified immediately after their adoption to the Trade Committee. They shall be subject to periodic consultations within the Trade Committee, in particular with a view to their termination as soon as the conditions for their application no longer apply.

ARTICLE 30

Settlement of Disputes

1. Where disputes arise in relation to the verification procedures of Article 28 (Verification of Origin Declarations) which cannot be settled between the competent authorities requesting a verification and the competent authorities responsible for carrying out this verification, or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee on Customs established pursuant to Article 16.2 (Specialised Committees).
2. All disputes between the importer and the competent authorities of the importing Party shall be settled under the legislation of that Party.

ARTICLE 31

Penalties

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

SECTION 7

CEUTA AND MELILLA

ARTICLE 32

Application of this Protocol

1. The term "Union" does not cover Ceuta and Melilla.
2. Products originating in Singapore, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Union under Protocol 2 of the *Act of Accession of the Kingdom of Spain and the Portuguese Republic to the Union*. Singapore shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Union.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 33 (Special Conditions).

ARTICLE 33

Special Conditions

1. Provided that they have been transported directly in accordance with the provisions of Article 13 (Non Alteration), the following shall be considered as:
 - (a) products originating in Ceuta and Melilla:
 - (i) products wholly obtained in Ceuta and Melilla;
 - (ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (aa) the said products have undergone sufficient working or processing within the meaning of Article 5 (Sufficiently Worked or Processed Products); or
 - (bb) those products are originating in a Party, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).

- (b) products originating in Singapore:
 - (i) products wholly obtained in Singapore;
 - (ii) products obtained in Singapore in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (aa) the said products have undergone sufficient working or processing within the meaning of Article 5 (Sufficiently Worked or Processed Products); or
 - (bb) those products are originating in Ceuta and Melilla or in the Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 (Insufficient Working or Processing).
- 2. Ceuta and Melilla shall be considered as a single territory.
- 3. The exporter or his authorised representative shall enter "Singapore" and "Ceuta and Melilla" on origin declarations for products originating in these territories respectively.
- 4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

SECTION 8

FINAL PROVISIONS

ARTICLE 34

Amendments to this Protocol

The Parties may, by decision in the Committee on Customs established pursuant to Article 16.2 (Specialised Committees), amend the provisions of this Protocol.

Following the conclusion of a free trade agreement between the Union and one or several ASEAN countries, the Parties may, by decision in the Committee on Customs established pursuant to Article 16.2 (Specialised Committees), amend or adapt this Protocol and in particular Annex C referred to in paragraph 7 of Article 3 (Cumulation of Origin) to ensure coherence between the rules of origin applicable within the context of the preferential exchanges between ASEAN countries and the Union.

ARTICLE 35

Transitional Provisions for Goods in Transit or Storage

This Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Agreement are either in transit, in the Parties in temporary storage, in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within twelve months of that date, of an origin declaration made out retrospectively, and if requested together with the documents showing that the goods have been transported directly in accordance with Article 13 (Non Alteration).

INTRODUCTORY NOTES TO THE LIST IN ANNEX B

Note 1 – General introduction

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 (Sufficiently Worked or Processed Products) of the Protocol. There are four different types of rule, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonized System heading or the 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or the 6-digit sub-heading respectively of the materials used;
- (c) a specific working and processing operation is carried out; and
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 – The structure of the list

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by "*or*", it is at the choice of the exporter which one to use.

Note 3 – Examples of how to apply the rules

- 3.1. Article 5 (Sufficiently Worked or Processed Products) of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.
- 3.2. Pursuant to Article 6 (Insufficient Working or Processing) of the Protocol, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first sub-paragraph, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status.

Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that "non-originating materials of headings 1101 to 1108 cannot exceed 20 per cent weight", the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this condition.

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

Note 4 – General provisions concerning certain agricultural goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.
- 4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 - Terminology used in respect of certain textile products

- 5.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term "natural fibres" includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 - Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4).

- 6.2. The tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- true hemp;
- jute and other textile bast fibres;
- sisal and other textile fibres of the genus *Agave*;
- coconut, abaca, ramie and other vegetable textile fibres;
- synthetic man-made filaments;
- artificial man-made filaments;
- current-conducting filaments;
- synthetic man-made staple fibres of polypropylene;
- synthetic man-made staple fibres of polyester;
- synthetic man-made staple fibres of polyamide;
- synthetic man-made staple fibres of polyacrylonitrile;
- synthetic man-made staple fibres of polyimide;
- synthetic man-made staple fibres of polytetrafluoroethylene;
- synthetic man-made staple fibres of poly(phenylene sulphide);
- synthetic man-made staple fibres of poly(vinyl chloride);

- other synthetic man-made staple fibres;
- artificial man-made staple fibres of viscose;
- other artificial man-made staple fibres;
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- other products of heading 5605;
- glass fibres;
- metal fibres.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10% of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10% of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 6.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.

- 6.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 7 - Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 7.3. Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1. For the purposes of headings ex 2707 and 2713, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;

- (h) alkylation;
- (i) isomerisation.

8.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;

- (i) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;

- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3. For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

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

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------|--|--|
| Chapter 1 | Live animals | All the animals of Chapter 1 are wholly obtained |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the meat and edible meat offal used are wholly obtained |
| ex Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates, except for: | All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained |
| ex 0301.10 | Saltwater ornamental fish from aquaculture | Raised there from eggs, larvae, fry or fingerlings for a period of not less than 2 months, in which the value of the eggs, larvae, fry, fingerlings used does not exceed 65 % of the ex-works price of the product |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | Manufacture in which all the materials of Chapter 3 used are wholly obtained |
| 0305 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------|---|--|
| ex 0306 | Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained |
| ex 0307 | Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which all the materials of Chapter 3 used are wholly obtained |
| Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; | Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of sugar ¹ used does not exceed 20 % of the weight of the final product |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included , except for: | Manufacture from materials of any heading |
| ex 0511 91 | Inedible fish eggs and roes | All the eggs and roes are wholly obtained |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all the materials of Chapter 6 used are wholly obtained |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained |

¹ See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|---|
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which: - all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and - the weight of sugar ¹ used does not exceed 20 % of the weight of the final product |
| Chapter 9 | Coffee, tea, maté and spices; | Manufacture from materials of any heading |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture from materials of any heading, except that of the product |
| Chapter 13 | Lac; gums, resins and other vegetable saps and extracts | Manufacture from materials of any heading, in which the weight of sugar ² used does not exceed 20 % of the weight of the final product |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture from materials of any heading |

¹ See Introductory Note 4.2.

² See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------------|---|---|
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any subheading, except that of the product |
| 1501 to 1504 | Fats from pig, poultry, bovine, sheep or goat, fish, etc | Manufacture from materials of any heading except that of the product |
| 1505, 1506 and 1520 | Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes. | Manufacture from materials of any heading |
| 1509 and 1510 | Olive oil and its fractions | Manufacture in which all the vegetable materials used are wholly obtained |
| 1516 and 1517 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture from materials of any heading, except that of the product |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture in which all the materials of Chapters 2, 3 and 16 used are wholly obtained |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel | Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> - the individual weight of sugar¹ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and - the total combined weight of sugar² and the materials of Chapter 4 used does not exceed 40 % of the weight of final product |

¹ See Introductory Note 4.2.

² See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| Chapter 18 | Cocoa and cocoa preparations | <p>Manufacture from materials of any heading, except that of the product, in which</p> <ul style="list-style-type: none"> - the individual weight of sugar¹ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and - the total combined weight of sugar² and the materials of Chapter 4 used does not exceed 40 % of the weight of final product |
| ex Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products | <p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and - the individual weight of sugar³ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and - the total combined weight of sugar⁴ and the materials of Chapter 4 used does not exceed 40 % of the weight of final product |

¹ See Introductory Note 4.2.

² See Introductory Note 4.2.

³ See Introductory Note 4.2.

⁴ See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--|--|--|
| ex 1901.20 ex 1901.90 ex 1902.19 ex 1902.20 ex 1902.30 ex 1905.90 | <p>-Mixes and doughs of flour, groats, meal, starch or malt extract (Roti Paratha (印度拉餅或甩餅), Glutinous Rice Ball (汤圆))</p> <p>-Malt extract; food preparations of flour, groats, meal, starch or malt extract (Protomalt / Milo)</p> <p>-Pastry (Spring Roll vegetal and chicken (春卷) and spring roll Pastry (春卷皮), cooked or uncooked</p> <p>- Vegetable Samosa (萨莫萨三角饺) – precooked or uncooked;</p> <p>- Samosa Pastry (萨莫萨三角饺皮) – precooked or uncooked;</p> <p>- oriental wrappers (水饺皮) for Gyoza Skin (云吞皮) and for Wonton Skin (云吞皮) , cooked and uncooked; Wrapper for Peking Duck, precooked or cooked (烤鸭皮)</p> <p>-Pasta, cooked or otherwise prepared (Instant Noodle/Ramen, non-fried noodles, stir-fried packet noodles (快熟面 / 拉面).</p> | <p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 40 % of the weight of the final product, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 70 % of the weight of final product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| | <ul style="list-style-type: none"> -Uncooked pasta, not stuffed or otherwise prepared, not containing eggs (Rice Noodle (肠粉)) (Instant Rice Noodle (快熟河粉)) - Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared - Custard bun (奶皇包); mini lotus bun, mini yam bun, red beans buns. - Oriental bread: Pandan, plain, chocolate (馒头)) | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture from materials of any heading, except that of the product, in which the weight of sugar ¹ used does not exceed 20 % of the weight of the final product |
| 2002 and 2003 | Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid | Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained |

¹ See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--|---|--|
| ex Chapter 21 | Miscellaneous edible preparations; except for | <p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the individual weight of sugar¹ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and - the total combined weight of sugar² and the materials of Chapter 4 used does not exceed 40 % of the weight of final product |
| ex 2101.11 ex 2101.12 ex 2101.20 ex 2103.10 ex 2103.90 ex 2104.10 ex 2106.90 | <ul style="list-style-type: none"> - Extracts, essences and concentrates, of coffee - Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee - Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté - soya sauce - Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal) - Balacan Chili; - Breaded Taro (滚面包层的芋) - soups with Star aniseed, turmeric, pepper, cumin, clove, cinnamon, chilli, coriander seeds and other spices | <p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product |

¹ See Introductory Note 4.2.

² See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|--|
| Chapter 22 | Beverages, spirits and vinegar | Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: - all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and |
| | | - the individual weight of sugar ¹ and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and - the total combined weight of sugar ² and the materials of Chapter 4 used does not exceed 40 % of the weight of final product |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product |
| ex 2303 | Residues of starch manufacture | Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final product |

¹ See Introductory Note 4.2.

² See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| 2309 | Preparations of a kind used in animal feeding | <p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 3 used are wholly obtained, and - the materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and - the individual weight of sugar¹) and of the materials of Chapter 4 used does not exceed 20 % of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of final product |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used |
| 2401 | Unmanufactured tobacco; tobacco refuse | All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained |
| ex 2402 | Cigarettes, of tobacco or of tobacco substitutes | Manufacture from materials of any heading except that of the product and of smoking tobacco of sub-heading 2403 10, in which at least 10 % by weight of all materials of Chapter 24 used is wholly obtained unmanufactured tobacco or tobacco refuse of heading 2401 |

¹ See Introductory Note 4.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|--|
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |

¹ For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|--|
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils | Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) ³ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |

¹ For the special conditions relating to "specific processes", see Introductory Note 8.2.

² For the special conditions relating to "specific processes", see Introductory Note 8.2.

³ For the special conditions relating to "specific processes", see Introductory Note 8.2.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

¹ For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---|---|--|
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol; except for: | <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| 2905 43; 2905 44; 2905 45 | Mannitol; D-glucitol (sorbitol); Glycerol | <p>Manufacture from materials of any subheading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| 2906, 2909, 2910, 2912- 2918, 2920, 2924, 2931, 2933, 2934, 2942 | | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|---|
| Chapter 30 | Pharmaceutical products | Manufacture from materials of any heading |
| Chapter 31 | Fertilisers | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|---|
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 3404 | Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| Chapter 37 | Photographic or cinematographic goods | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| ex Chapter 38 | Miscellaneous chemical products; except for: | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols | <p>Manufacture from materials of any heading, including other materials of heading 3823</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|--|
| 3824 60 | Sorbitol other than that of subheading 2905 44 | <p>Manufacture from materials of any subheading, except that of the product and except materials of subheading 2905 44. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> |
| ex Chapter 39 | Plastics and articles thereof: except for: | <p>Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-work price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------------|--|---|
| 3903, 3905, 3906 | | <p>Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-work price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex 3907 | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽¹⁾</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| | - Polyester | <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

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

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---|--|---|
| 3908, 3909, 3913, 3915-3917, 3920, 3921, 3922, 3924, 3925, 3926 | | Manufacture from materials of any heading, except that of the product. However materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-work price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 4002.99 | Other Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| 4010 | Conveyor or transmission belts or belting, | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: | |
| | – Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |
| | – Other | Manufacture from materials of any heading, except those of headings 4011 and 4012 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------|---|---|
| 4101 to 4103 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41 | Manufacture from materials of any heading |
| 4104 to 4106 | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91, or Manufacture from materials of any heading, except that of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------------|--|--|
| 4107, 4112, 4113 | Leather further prepared after tanning or crusting | Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| 4301 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103 | Manufacture from materials of any heading |
| ex 4302 | Tanned or dressed furskins, assembled: | |
| | – Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins |
| | – Other | Manufacture from non-assembled, tanned or dressed furskins |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------------|--|--|
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed | Planing, sanding or end-jointing |
| ex 4408 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or endjointing |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |
| ex 4418 | – Builders' joinery and carpentry of wood | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used |
| | – Beadings and mouldings | Beading or moulding |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 4503 | Articles of natural cork | Manufacture from cork of heading 4501 |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|---|
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽¹⁾ |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|--|
| 5007 | Woven fabrics of silk or of silk waste: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽¹⁾ |
| | - Incorporating rubber thread | |
| | - Other | |
| | | |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽¹⁾ |
| | - Incorporating rubber thread | |
| | - Other | |
| | | |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product |
| 5204 to 5207 | Yarn and thread of cotton | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| 5208 to 5212 | Woven fabrics of cotton: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽¹⁾ |
| | - Incorporating rubber thread | |
| | - Other | |
| | | |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------|---|--|
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽¹⁾ |
| | - Incorporating rubber thread | |
| | - Other | |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|---|
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product⁽¹⁾</p> |
| | - Incorporating rubber thread | |
| | - Other | |
| | | |
| 5501 to 5507 | Man-made staple fibres | Extrusion of man-made fibres accompanied by spinning |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽¹⁾ |
| | - Incorporating rubber thread | |
| | - Other | |
| | | |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof, except for: | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing ⁽²⁾ |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|--|
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: | |
| | - Needleloom felt | Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product or Fabric formation alone in the case of felt made from natural fibres ⁽¹⁾ |
| | - Other | Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres ⁽²⁾ |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|---|
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: | |
| | - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |
| | - Other | Manufacture from ⁽¹⁾ : - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from ⁽²⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials |

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

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

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|--|
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials |

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

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|---|
| Chapter 57 | Carpets and other textile floor coverings: | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Manufacture from coir yarn or sisal yarn or jute yarn</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Tufting accompanied by dyeing or by printing</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching¹</p> <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> |
| | - Of needleloom felt | |
| | - Of other felt | |
| | - Other | |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving |
| | - Combined with rubber thread | or Weaving accompanied by dyeing or flocking or coating |
| | - Other | or Flocking accompanied by dyeing or by printing |
| | | or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽¹⁾ |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|---|
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or printing |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: | |
| | - Containing not more than 90 % by weight of textile materials | Weaving |
| | - Other | Extrusion of man-made fibres accompanied by weaving |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|--|
| 5904 | Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Weaving accompanied by dyeing or by coating ⁽¹⁾ |
| 5905 | Textile wall coverings: | |
| | - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Weaving accompanied by dyeing or by coating |
| | - Other | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product ⁽²⁾ : |
| | | |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|--|
| 5906 | Rubberised textile fabrics, other than those of heading 5902: | |
| | - Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting (¹)- |
| | - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials | Extrusion of man-made fibres accompanied by weaving |
| | - Other | Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|--|
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: | |
| | - Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas-mantle fabric |
| | - Other | Manufacture from materials of any heading, except that of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------|---|--|
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: | |
| | - Polishing discs or rings other than of felt of heading 5911 | Weaving |
| | - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving or Weaving accompanied by dyeing or coating Only the following fibres may be used: - - coir yarn -- yarn of polytetrafluoroethylene ¹ , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ² , -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ³ , -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid |

¹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

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

³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|------------------------------|--|
| | - Other | Extrusion of man-made filament yarn OR spinning of natural or man-made staple fibres, accompanied by weaving ⁽¹⁾ or Weaving accompanied by dyeing or coating |
| Chapter 60 | Knitted or crocheted fabrics | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting or Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5 % of the ex-works price of the product |

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|---|
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | |
| | - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Knitting and making-up (including cutting) |
| | - Other | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--|--|--|
| ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) |
| ex 6212 | Knitted or crocheted brassieres, corsets, braces, suspenders, garters and similar articles and parts thereof | Knitting and making up (including cutting) |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|---|
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | |
| | - Embroidered | <p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product(81)</p> <p>or</p> <p>Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> |
| | - Other | Weaving accompanied by making-up (including cutting) |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|--|
| | | Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: | |
| | - Embroidered | Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| | - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|--|
| | - Interlinings for collars and cuffs, cut out | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | - Other | Weaving accompanied by making-up (including cutting) |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: | |
| | - Of felt, of nonwovens | Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) (7) |
| | - Other: | |
| | -- Embroidered | Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9) (10) |
| | -- Other | Weaving or knitting accompanied by making-up (including cutting) |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|---|
| 6305 | Sacks and bags, of a kind used for the packing of goods | Extrusion of man-made fibres or spinning of natural and/or manmade staple fibres accompanied by weaving or knitting and making-up (including cutting) (7) |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: | |
| | - Of nonwovens | Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching |
| | - Other | Weaving accompanied by making-up (including cutting) (7) (9) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product |
| Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials, except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|--|
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 70 | Glass and glassware, except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, | |
| | – Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ¹ | Manufacture from non-coated glass-plate substrate of heading 7006 |
| | – Other | Manufacture from materials of heading 7001 |

¹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------------------------|---|---|
| 7106, 7108 and 7110 | Precious metals: | |
| | - Unwrought | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals |
| | - Semi-manufactured or in powder form | Manufacture from unwrought precious metals |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |
| 7115 | Other articles of precious metal or of metal clad with precious metal | Manufacture from materials of any heading, except that of the product |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------------|--|---|
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206 |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207 |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 |
| 7218 91 and 7218 99 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or subheading 7218 10 |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7218 |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 |
| 7224 90 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or subheading 7224 10 |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224 |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 7224 |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------------|--|---|
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product |
| ex 7301 | Sheet piling | Manufacture from materials of heading 7206 |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7218 or 7224 |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|--|
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |
| 7403 | Refined copper and copper alloys, unwrought | Manufacture from materials of any heading |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture from materials of any heading, except that of the product |
| 7601 | Unwrought aluminium | Manufacture from materials of any heading |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm | Manufacture from materials of any heading, except that of the product and heading 7606 |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| ex Chapter 78 | Lead and articles thereof, except for: | Manufacture from materials of any heading, except that of the product |
| 7801 | Unwrought lead: | |
| | - Refined lead | Manufacture from materials of any heading |
| | - Other | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used |
| Chapter 79 | Zinc and articles thereof: | Manufacture from materials of any heading, except that of the product |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------------|---|--|
| 8410, 8411, 8412 | Hydraulic turbines, water wheels, and regulators therefor Turbojets, turbopropellers and other gas turbines; other engines and motors; Pumps for liquids, whether or not fitted with a measuring device; liquid elevators | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8431 | Parts suitable for use solely or principally with the machinery of headings 8425 to 8430 | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8443 | Printing machinery | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8482 | Ball or roller bearings | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|--|---|
| 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8486 | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts and accessories | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8502 | Electric generating sets and rotary converters | |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------|--|--|
| 8504 | Power supply units for automatic data-processing machines | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8506 | Primary cells and primary batteries; | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8507 8513 | Electric accumulators, including separators therefor, whether or not rectangular (including square); Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8517.69 | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528 | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|--|
| 8518 | Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8519 | Sound recording and sound reproducing apparatus | Manufacture from materials of any heading, except that of the product and of heading 8522. or Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture from materials of any heading, except that of the product and of heading 8522. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521 | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8523 | Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|--|
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus | Manufacture from materials of any heading, except that of the product and of heading 8529. or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|--------------------------------|--|---|
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8535 to 8537 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity | Manufacture from materials of any heading, except that of the product and of heading 8538. or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8540 11 and 8540 12 | Cathode ray television picture tubes, including video monitor cathode ray tubes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8542.31 to 8542.33 and 8542.39 | Monolithic integrated circuits | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|--|
| 8543 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8548 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | - Electronic microassemblies | |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: | <p>Manufacture from materials of any heading, except that of the product.</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| | - With reciprocating internal combustion piston engine of a cylinder capacity: | |
| | -- Not exceeding 50 cm ³ | |
| | -- Exceeding 50 cm ³ | |
| | - Other | |
| 8714 | Parts and accessories of vehicles of headings 8711 to 8713: | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| ex 8804 | Rotochutes | <p>Manufacture from materials of any heading, including other materials of heading 8804</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------------------|--|--|
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product. or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9005, 9006, 9007, 9008 | Binoculars, monoculars, other optical telescopes and mounting thereof, other astronomical instruments and mounting thereof; Photographic cameras, photographic flashlight apparatus and flashbulbs | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9011 | Compound optical microscopes including those for photomicrography, cinematography or microprojection | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|--|--|
| 9013 | Liquid cristal devices not constituting articles provided for more specifically in other headings, lasers other than diodes, other optical appliances and instruments not specified or included elsewhere else in this chapter | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9016 | Balances of sensitivity of 5cg or better, with or without weights. | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9025 | Hydrometers and similar instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9033 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| Chapter 91 | Clocks and watches and parts thereof | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|--|
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof, except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used |
| ex Chapter 96 | Miscellaneous manufactured articles, except for: | Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|---------------|---|---|
| 9601 and 9602 | <p>Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</p> <p>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin</p> | Manufacture from materials of any heading |
| 9603 | <p>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)</p> | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set |

| HS Heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------|---|---|
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 9613 20 | Pocket lighters, gas fuelled, refillable | Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product |
| 9614 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | Manufacture from materials of any heading |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product |

ADDENDUM TO ANNEX B

Common provisions

1. For the products described below, the following rules may also apply instead of the rules set out in Annex B for products originating in Singapore, however limited by an annual quota.
2. A origin declaration made out pursuant to this Annex shall contain the following statement in English: "Derogation – Annex B(a) of Protocol Concerning the definition of the concept of 'originating products' and methods of administrative cooperation of the EU-Singapore FTA".
3. Products can be imported into the Union under these derogations upon the provision of a declaration signed by the approved exporter certifying that the products concerned satisfy the conditions of the derogation.
4. In the Union, any quantities referred to in this Annex shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation of the Union.
5. The quotas indicated in the table below will be managed by the European Commission on a first-come, first-served basis. The quantities exported from Singapore to the Union under these derogations will be calculated on the basis of the imports into the Union.

| HS Heading | Description of product | Qualifying operation | Annual quota for exports from Singapore into the Union in tons |
|--|--|---|--|
| ex16 01.00 | Waxed sausages of chicken, pork and fresh liver (腊肠) | Manufacture from materials of any heading, except that of the product | 500 |
| ex16 02 32 ex16 02 41 ex16 02 49 ex16 02 50 | Canned luncheon meat of pork, chicken and beef (午餐肉) various types of chilled hams Samosa of grounded beef or chicken (萨莫萨三角饺) Dumplings of poultry meat (水饺) Chicken Shaomai (烧卖) Chicken Glutinous rice (糯米饭) Chicken and pork floss (肉松) Chicken Gyoza | Manufacture from materials of any heading, except that of the product | |
| ex16 03 00 | Bottled essence of chicken series (鸡精) | Manufacture from materials of any heading, except that of the product | |
| | | | |

| HS Heading | Description of product | Qualifying operation | Annual quota for exports from Singapore into the Union in tons |
|--|--|---|--|
| ex1604.20 ex 1604.20 ex1604.16 | Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments Four colour rolls made of fish meat, crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings Spicy crispy anchovies (sambal ikan bilis) made of anchovies, onion, chilli paste, tamarind, belachan, brown sugar, and salt | Manufacture from materials of any heading, except that of the product | 400 |

| HS Heading | Description of product | Qualifying operation | Annual quota for exports from Singapore into the Union in tons |
|--|--|---|--|
| ex 1605.10 ex 1605.90 ex 1605.20 ex 1605.20 ex 1605.20 ex 1605.30 | <p>Crab balls made of wheat starch, salt, sugar, compound condiments, crab meat and filling</p> <p>Cuttlefish balls made of cuttlefish filling, wheat starch, salt, sugar, and compound condiments</p> <p>Hargow made of prawn, wheat starch, tapioca, water, scallion, ginger, sugar, and salt</p> <p>Shaomai made of prawn predominantly, chicken, corn starch, vegetable oil, black pepper, sesame oil, and water</p> <p>Fried prawn wonton made of prawn, salt, oil, sugar, ginger, pepper, egg, vinegar, and soy sauce.</p> <p>Lobster flavoured balls: cuttlefish meat, fish meat and crab meat.</p> | Manufacture from materials of any heading, except that of the product | 350 |

MATERIALS EXCLUDED FROM CUMULATION**UNDER PARAGRAPH 2 OF ARTICLE 3**

| Harmonised System | Description of materials |
|--|--|
| 0207 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen |
| ex 0210 | Meat and offal of poultry, salted, in brine, dried or smoked |
| Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates |
| 0709 51 ex 0710 80 0711 51 0712 31 | Mushrooms, fresh or chilled, frozen, provisionally preserved, dried |
| 071040 200580 | Sweet corn |
| 1006 | Rice |
| ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 14 ex 1108 19 | Flours, groats, meal, pellets, rolled or flaked grains, tapioca starch, starch of rice |
| 1604 and 1605 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates |
| 1701 and 1702 | Cane or beet sugars and chemically pure sucrose, and other sugars, artificial honey and caramel |
| ex 1704 90 | Sugar confectionery, not containing cocoa, other than chewing gum |

| | |
|------------|--|
| ex 1806 10 | Cocoa powder, containing 65 % or more by weight of sucrose/isoglucose |
| 1806 20 | Chocolate and food preparations containing cocoa other than cocoa powder |
| ex 1901 90 | Other food preparations containing less than 40 % by weight of cocoa, other than malt extract, containing less than 1.5 % milkfat, 5% sucrose or isoglucose, 5 % of glucose or starch. |
| 2003 10 | Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid |
| ex 2101 12 | Preparations with a basis of coffee |
| ex 2101 20 | Preparations with a basis of tea or mate |
| ex 2106 90 | Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch. |
| ex 3302 10 | Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % of glucose or starch |
| 3302 10 29 | Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0.5 %, containing, by weight, more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch |

PRODUCTS REFERRED TO IN PARAGRAPH 9 OF ARTICLE 3 FOR WHICH
MATERIALS ORIGINATING IN AN ASEAN COUNTRY SHALL BE CONSIDERED AS
MATERIALS ORIGINATING IN A PARTY

| HS Code | Description |
|-----------|---|
| 2710 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils |
| 2711 | Petroleum gases and other gaseous hydrocarbons |
| 2906 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 2909 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 2910 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives: |
| 2912-2914 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde: Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives: |
| 2920 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 2922 | Oxygen-function amino-compounds |
| 2930 | Organo-sulphur compounds |

| HS Code | Description |
|---------|--|
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds |
| 2935 | Sulphonamides |
| 2942 | Other organic compounds |
| 3215 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils |
| 4010 | Conveyor or transmission belts or belting, of vulcanised rubber |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) |
| 8412 | Other engines and motors |
| 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) |
| 8504 | Electrical transformers, static converters (for example, rectifiers) and inductors |
| 8506 | Primary cells and primary batteries |
| 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets |

| HS Code | Description |
|---------|--|
| 8523 | Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 |
| 8546 | Electrical insulators of any material |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material |
| 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy |
| 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539 |
| 9011 | Compound optical microscopes, including those for photomicrography, cine- photomicrography or microprojection |
| 9013 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments |

TEXT OF THE ORIGIN DECLARATION

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

Bulgarian version

Износителят на продуктите, обхванати от този документ (разрешение № ... от митница или от друг компетентен държавен орган ⁽¹⁾) декларира, че освен където ясно е отбелязано друго, тези продукти са с ... ⁽²⁾ преференциален произход.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera o de la autoridad gubernamental competente n° ... ⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

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

Danish version

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

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligung der Zollbehörde oder der zuständigen Regierungsbehörde Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ... ⁽²⁾ sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti või pädeva valitsusasutuse luba nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

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

English version

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

French version

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

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ... ⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... ⁽²⁾ preferencijalnog podrijetla.'

Italian version

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

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas vai kompetentu valsts iestāžu pilnvara Nr. ... ⁽¹⁾), deklarē, ka, izņemot, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme no ... ⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės arba kompetentingos viešosios valdžios institucijos liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾) vagy az illetékes kormányzati szerv által kiadott engedély száma: ...) kijelentem, hogy eltérő jelzs hiányában az áruk kedvezményes ... származásúak ⁽²⁾.

Maltese version

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

Dutch version

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

Polish version

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

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira ou da autoridade governamental competente n.º ... ⁽¹⁾) declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

Romanian version

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

Slovak version

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

Slovenian version

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

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin tai toimivaltaisen julkisen viranomaisen lupa nro ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾.

Swedish version

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

.....⁽³⁾

(Place and date)

.....⁽⁴⁾

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

-
- ¹ When the origin declaration is made out in the Union by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
When the origin declaration is made out by an exporter in Singapore, the Unique Entity Number must be entered in this space.
- ² Origin of products to be indicated. When the origin declaration relates to products originating in the Union, the exporter shall use the symbol "EU". When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
- ³ These indications may be omitted if the information is contained on the document itself.
- ⁴ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.
-

JOINT DECLARATION
concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Singapore as originating in the Union within the meaning of this Agreement.
2. Protocol 1 shall apply *mutatis mutandis* for the purposes of defining the originating status of the abovementioned products.

JOINT DECLARATION
concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by Singapore as originating in the Union within the meaning of this Agreement.
2. Protocol 1 shall apply *mutatis mutandis* for the purposes of defining the originating status of the abovementioned products.

JOINT DECLARATION
concerning the Revision of the Rules of Origin contained in Protocol 1

1. The Parties agree to review the rules of origin contained in Protocol 1 and discuss the necessary amendments upon request of either Party.
2. Annexes B to D to Protocol 1 will be adapted in accordance with the periodical changes to the Harmonized System.