

CUSTOMS AND EXCISE ACT, 1964..
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1657)

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, with effect from 1 January 2021, to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Part F after Part E in the General Notes in Schedule No. 1

ANNEX 2
RULES OF ORIGIN

PART I DEFINITIONS

Article 1 Definitions

For purposes of this Annex, the following definitions shall apply:

- (a) "**Certificate of Origin**" means the documentary proof of origin issued by a Designated Competent Authority, confirming that a particular Product complies with the origin criteria applying to preferential trade under the Annex Protocol on Trade in Goods and in accordance with paragraph 1(a) of Article 17 of this Annex;
- (b) "**Chapter**" means the two-digit Chapters code used in the nomenclature which makes up the Harmonised System;
- (c) "**CIF Value**" means the price paid by the importer that includes the costs, insurance and freight needed to transport goods to a port of destination;
- (d) "**Classified**" refers to the classification of a Product or Material under a particular Heading or Sub-heading of the Harmonised System;
- (e) "**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;
- (f) "**Country of Origin**" means the State Party in which the Goods have been Produced or manufactured, according to the criteria laid down in this Annex;
- (g) "**Customs Authority**" means the administrative authority responsible for administering Customs Laws in a State Party;
- (h) "**Customs Value**" means the value as determined in accordance with the WTO Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on customs valuation);
- (i) "**Designated Competent Authority**" means a body or organisation designated by a State Party to issue Certificates of Origin;
- (j) "**Exporter**" means any natural or legal person who exports goods to the Territory of another State Party, who is able to prove the origin of the Goods, whether or not that person is the manufacturer and whether or not that person carries out the export formalities;
- (k) "**Ex-works Price**" means the price paid for the Product ex-works to the manufacturer in the States Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the Materials used minus any internal taxes paid which are, or may be, repaid when the Product obtained is exported;

- (l) **"Free Trade Area"** means the territories of the State Parties of the African Continental Free Trade Area;
- (m) **"Generally Accepted Accounting Principles (GAAPs)"** means a framework of accounting standards, rules and procedures defined by the accounting professional bodies and recognised by States Parties with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures¹;
- (n) **"Goods"** means both Materials and Products;
- (o) **"Heading"** means the four-digit Headings used in the nomenclature which makes up the Harmonized System (Harmonised System);
- (p) **"Manufacture"** means any kind of working or processing including assembly or specific operations;
- (q) **"Material"** means any ingredient, raw material, component or part used in the Manufacture of a Product;
- (r) **"Origin Declaration"** means an appropriate statement as to the origin of the Goods made, in connection with their exportation by the manufacturer, Producer, supplier, Exporter or any other competent person on the commercial invoice or any other document relating to the Goods;
- (s) **"Producer"** includes a mining, manufacturing or agricultural enterprise or any other individual grower or craftsman who supplies Goods for export;
- (t) **"Product"** means the output of a manufacturing process, even if it is intended for later use in another manufacturing operation;
- (u) **"Special Economic Arrangements/Zones"** means special regulatory provisions applicable in a geographical demarcation within a State Party's Territory where the legal, regulatory and fiscal and Customs schemes, applicable to business differ, generally in a more liberal way, from those in application in the rest of that State Party's Territory;
- (v) **"Sub-heading"** means the six-digit code used in the nomenclature which makes up the Harmonized System;
- (w) **"Territory"** means the State Party's Territory including the territorial sea as defined under the UN Convention on the Law of the Sea 1982 (UNCLOS);
- (x) **"Value Added"** means the difference between the ex-works price of a finished Product and the Customs Value of the Material imported from outside the State Parties and used in the production²; and
- (y) **"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 any State Party.

¹ This is an outstanding provision

² This definition is an outstanding provision

PART II

PURPOSE, OBJECTIVES AND ORIGIN CONFERRING CRITERIA

Article 2 Purpose

The purpose of this Annex is to implement provisions of the Protocol on Trade in Goods concerning Rules of Origin and to ensure that there are transparent, clear and predictable criteria for determining eligibility for preferential treatment in the AfCFTA.

Article 3 Objectives

The objectives of this Annex are to:

- (a) deepen market integration at regional and continental levels;
- (b) boost intra-Africa trade;

- (c) promote regional and continental value chains; and
- (d) foster economic transformation of the continent through industrialisation.

Article 4

Origin Conferring Criteria

A Product shall be considered as originating from a State Party if it has:

- (a) been wholly obtained in that State Party within the meaning of Article 5 of this Annex; or
- (b) undergone substantial transformation in that State Party within the meaning of Article 6 of this Annex.

Article 5

Wholly Obtained Products

1. The following Products shall be considered as wholly obtained in a State Party when exported to another State Party:
 - (a) mineral Products and other non-living natural resources extracted from the ground, sea bed, below sea bed and in the Territory of a State Party in accordance with the provisions of UNCLOS;
 - (b) plants, including aquatic plants and plant Products, vegetables and fruits, grown or harvested therein;
 - (c) live animals born and raised therein;
 - (d) Products obtained from live animals raised therein;
 - (e) Products from slaughtered animals born and raised therein;
 - (f) Products obtained by hunting and fishing conducted therein;
 - (g) Products of aquaculture including mariculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born and or raised therein from eggs, larvae, fry or fingerlings born or raised therein;
 - (h) Products of sea fishing and other Products taken from the sea outside the Territory of a State Party by their Vessels;
 - (i) Products made aboard their Factory Ships exclusively from Products referred to in subparagraph (h);
 - (j) used articles fit only for the recovery of Materials, provided that such articles have been collected therein;
 - (k) scrap and waste resulting from manufacturing operations therein;
 - (l) Products extracted from marine soil or sub-soil outside their territorial waters provided that it has sole rights to work that soil or sub-soil;
 - (m) Goods produced therein exclusively from the Products specified in subparagraphs (a) to (l); and
 - (n) electric energy produced therein.

New Proposal 1

1. *[The terms "their vessels" and "their factory ships" in paragraph 1(h) and 1(i) shall apply only to vessels, leased vessels, bare boat and factory ships which are registered in a State Party in accordance with the national laws of a State Party and carry the flag of the State Party and, in addition, meet one of the following conditions:*
 - (a) at least, 50 per centum of the officers of the vessel or factory ship are nationals of the State Party or State Parties; or
 - (b) at least, 50 per centum of the crew of the vessel or factory ship are nationals of the State Party or State Parties; or
 - (c) at least, [50 / 51] per centum of the equity holding in respect of the vessel or factory ship are held by nationals of the State Party or State Parties or institutions, agency, enterprise or corporation of the government of the State Party or State Parties]

New Proposal 2

1. *[The terms "their vessels" and "their factory ships" in paragraph 1(h) and 1(i) shall apply only to vessels, leased vessels, bare boat and factory ships which are registered in a State Party in accordance with the national laws of a State Party and meet one of the following conditions:*
 - (a) the vessel sails under the flag of a State Party; or
 - (b) at least, 50 per centum of the officers of the vessel or factory ship are nationals of the States Party or State Parties; or
 - (c) at least, 50 per centum of the crew of the vessel or factory ship are nationals of the State Party or States Parties; or
 - (d)** at least, [50/51] per centum of the equity holding in respect of the vessel or factory ship are held by nationals *of the State Party or State Parties or institutions, agency, enterprise or corporation of the government of the State Party or State Parties]*³

³This Sub-Article is an outstanding provision

Article 6

Sufficiently Worked or Processed Products

1. For purposes of Article 4(b) of this Annex, Products which are not wholly obtained are considered to be sufficiently worked or processed when they fulfil one of the following criteria:
 - (a) Value Added;
 - (b) non-originating Material content;
 - (c) change in tariff Heading; or
 - (d) specific processes.
2. Notwithstanding paragraph 1 of this Article, Goods listed in Appendix IV shall qualify as originating Goods if they satisfy the specific rules set out therein.

Article 7

Working or Processing not Conferring Origin

1. The following operations are insufficient to confer origin on a Product, whether or not the requirements of Article 4 of this Annex are satisfied:
 - (a) operations exclusively intended to preserve Products in good condition during storage and transportation;
 - (b) breaking-up or assembly of packages;
 - (c) washing, cleaning or operations to remove dust, oxide, oil, paint or other coverings from a Product;
 - (d) simple ironing or pressing operations;
 - (e) simple painting or polishing operations;
 - (f) husking, partial or total bleaching, polishing or glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps, partial or total milling of crystal sugar;
 - (h) peeling, stoning or shelling of vegetables of Chapter 7, fruits of Chapter 8, nuts of Heading 08.01 or 08.02 or groundnuts of Heading 12.02, fruits, nuts or vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) simple sifting, screening, sorting, classifying, grading or matching;
 - (k) simple packaging operations, such as placing in bottles, cans, flasks, bags, cases, boxes or fixing on cards or boards;
 - (l) affixing or printing marks, labels, logos, and other like distinguishing signs on the Products or their packaging;
 - (m) simple mixing of Materials, whether or not of different kinds; which does not include an operation that causes a chemical reaction;
 - (n) simple assembling of parts of articles to constitute a complete article;
 - (o) a combination of two or more operations specified in sub-paragraphs (a) to (n); and
 - (p) slaughter of animals.
2. Notwithstanding any provision of this Annex, agricultural Products whether or not processed in any way, obtained or partially obtained from Food Aid or monetisation or similar assistance measures, including arrangements based on non-commercial terms, shall not be considered as originating in a State Party.
3. For purposes of paragraph 1 of this Article, an operation shall be considered simple when neither special skills, nor machines, apparatus nor tools especially produced or installed for those operations are required for their performance or when those skills, machines, apparatus or tools do not contribute to the Product's essential characteristics or properties.

Article 8

Cumulation of Origin within the AfCFTA

1. For purposes of implementing this Article, all State Parties shall be considered as a single Territory.
2. Raw Materials or semi-finished Goods originating in any of the State Parties and undergoing working or processing in another State Party, shall be deemed to have originated in the State Party where the final processing or manufacturing takes place.
3. Working or processing carried out in any of the State Parties shall be considered as having been carried out in the State Parties when the Materials undergo further working or processing in a State Party.
4. Notwithstanding paragraphs 1 and 2 of this Article, Products further manufactured in a State Party shall be considered as originating in a State Party where the last manufacturing process takes place provided that the last working or processing operations exceed those operations under Article 7 of this Annex

Article 9

Goods produced under Special Economic Arrangements / Zones

1. Goods produced in Special Economic Arrangement / Zone shall be treated as originating Goods provided that they satisfy the rules in this Annex and in accordance with the provisions of Article 23.2 of the Protocol on Trade in Goods.
2. State Parties shall take all necessary measures to ensure that Products which are traded under the cover of proof of origin, and which during their transportation use a Special Economic Arrangement / Zone situated in their Territory, shall remain under the control of the Customs Authority and are not substituted by other Goods.
3. Notwithstanding paragraph 1 of this Article, where Products originating in a State Party which are imported into a Special Economic Arrangement / Zone under a proof of origin undergo processing or transformation, the competent Customs Authorities shall issue a new movement certificate at the request of the Exporter, if the processing or transformation carried out is in accordance with this Annex.⁴

Article 10

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Annex shall be the particular Product, which is considered as a basic unit when determining classification.
2. For purposes of this Annex:
 - (a) the tariff classification of a particular Product or Material shall be determined according to the Harmonized System ;
 - (b) a Product composed of a group or assembly of articles or components is classified pursuant to the terms of the HS under a single Heading or Sub-heading, the whole shall constitute a unit of qualification; and
 - (c) where a shipment consists of a number of identical Products classified under the same Heading or Sub-heading of the Harmonised System, each Product shall be considered separately.

Article 11

Treatment of Packing

1. Where for purposes of assessing customs duties, a State Party treats Goods separately from their packing, it may also, in respect of its imports consigned from another State Party, determine separately the origin of such packing.
2. Where paragraph 1 of this Article is not applicable, packing shall be considered as forming a whole with the Goods and no part of any packing required for their transportation or storage shall be considered as having been imported from outside the State Party when determining the origin of the Goods as a whole.
3. For purposes of paragraph 2 of this Article, packing with which Goods are ordinarily sold at retail shall not be regarded as packing required for the transportation or storage of Goods.
4. Containers, which are used purely for the transportation and temporary storage of Goods and are to be returned shall not be subject to customs duties and other charges of equivalent effect. Where containers are not to be returned, they shall be treated separately from the Goods contained in them and be subject to import duties and other charges of equivalent effect.

Article 12

Separation of Materials

1. For Products or industries where it would be impracticable for the Producers to physically separate Materials of similar character but different origin used in the production of Goods, such separation may be replaced by an appropriate accounting system which ensures that no more Goods are deemed to originate in the State Party than would have been the case if the Producer had been able to physically separate the Materials.
2. Such accounting system shall conform to the conditions as may be agreed upon by the Sub-Committee on Rules of Origin, provided for under Article 38 of this Annex in order to ensure that adequate control measures shall be applied.

⁴ This Article is an outstanding provision

Article 13

Accessories, Spare Parts and Tools

Accessories, spare parts and tools despatched 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 14

Sets

1. Sets as defined in General Rule 3 of the Harmonised System shall be regarded as originating when all component Products are originating.
2. Nevertheless, when a set is composed of originating and non-originating Products, the set as a whole shall be regarded as originating provided that the value of non- originating Products does not exceed 15% of the Ex-Works Price of the set.
3. The value of non-originating component Products shall be calculated in the same manner as the value of non-originating Materials.

Article 15

Neutral Elements

For purposes of determining whether a Product is originating, it shall not be necessary to determine the origin of the following, which might be used in its production:

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

Article 16

Principle of Territoriality

1. A Product that has undergone production that satisfies the requirements of Article 6 of this Annex shall be considered originating only if, subsequent to that production, the Product:
 - (a) does not undergo further production or any other operation outside the territories of the State Parties, other than unloading, reloading, or any other operation necessary to preserve it in good condition, or to transport the Product to the Territory of a State Party; and
 - (b) remains under customs control while outside the territories of the State Parties.
2. The storage of Products and shipments or the splitting of shipments that take place under the responsibility of the Exporter or of a subsequent holder of the Products while the Products remain under customs control in the country or countries of transit shall not affect the originating status of the product.
3. If an originating Product exported from a State Party to a Third Party returns, it shall be considered as non-originating, unless it can be proven to the satisfaction of the Customs Authorities that the returning Product:
 - (a) is the same as that which was exported; and
 - (b) has not undergone any operation beyond that which was necessary to preserve it in good condition.

PART III PROOF OF ORIGIN

Article 17

General Requirements

1. Products originating in a State Party shall, on importation into another State Party, benefit from the provisions of the Protocol on Trade in Goods upon submission of either:
 - (a) a Certificate of Origin, whether in hard or electronic copy in the form of Appendix I of this Annex. Issuance and acceptance of electronic Certificate of Origin shall be in accordance with each State Party's national legislation; or
 - (b) in the cases specified in Article 19 of this Annex, a declaration, subsequently referred to as the 'Origin Declaration', given by the Exporter on an invoice, a delivery note or any other commercial document which describes the Products concerned in sufficient detail to enable them to be identified.
 - (a) The text of the Origin Declaration appears in Appendix II of this Annex.
 - (b) Notwithstanding the provisions of paragraph 1 of this Article, originating Products within the meaning of this Annex shall, in the cases specified in Article 28 of this Annex concerning exemption from proof of origin, benefit from the Protocol on Trade in Goods without the requirement to submit any proof of origin.
 - (c) A proof of origin shall be valid for twelve (12) months from the date of issue in the exporting State Party, and be submitted within the said period to the Customs Authorities of the importing State Party.
 - (d) Proofs of origin which are submitted to the Customs Authorities of the importing State Party after the final date for presentation specified in paragraph 4 of this Article may be accepted where the failure to submit these documents by the date set is due to exceptional circumstances duly justified.

Article 18

Submission of Proof of Origin

Proof of origin shall be prepared and submitted to the Customs Authorities of the importing State Party in any of the AU official languages and in accordance with the procedures applicable in that State Party. The said authorities may require a translation of such proof of origin.

Article 19

Origin Declarations

1. An Origin Declaration referred to in paragraph 1(b) of Article 17 of this Annex may be made out by:
 - (a) an Approved Exporter within the meaning of Article 20 of this Annex; or
 - (b) any Exporter for any Consignment consisting of one or more packages containing originating Products whose total value does not exceed five thousand United States dollars(USD5,000).
2. An Origin Declaration may be made out if the Products concerned can be considered as Products originating in the State Party and fulfil the other requirements specified in this Annex.
3. The Exporter making out an Origin Declaration shall submit at any time, at the request of the Designated Competent Authority of the exporting State Party, all appropriate documents proving the originating status of the Products concerned as well as the fulfilment of the other requirements specified in this Annex.
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 using one of the AU official languages and in accordance with the provisions of the national legislation of the exporting State Party. If the Origin Declaration is handwritten, it shall be written in ink in printed characters. Origin Declarations shall bear the original signature of the Exporter.
5. An Origin Declaration may be made out by the Exporter when the Products to which it relates are exported, or after exportation on condition that it is presented in the importing State Party no longer than twelve (12) months after the importation of the Products to which it relates as provided for under national legislation.

Article 20 Approved Exporter

1. The Designated Competent Authorities of the exporting State Party may authorise any Exporter, hereinafter referred to as "Approved Exporter", who frequently exports Products covered by this Annex and provides, to the satisfaction of the customs authorities, all the guarantees for verifying the originating status of Products as well as compliance with all other requirements specified in this Annex, to make out Origin Declarations regardless of the value of the Products concerned.
2. The Designated Competent Authority may grant the status of Approved Exporter subject to any conditions considered appropriate.
3. The Designated Competent Authority shall issue to the Approved Exporter an authorisation number, which must appear on the Origin Declaration.
4. The Designated Competent Authority shall monitor the use made of the authorisation by the Approved Exporter.
5. The Designated Competent Authority may withdraw the authorisation at any time. The Designated Competent Authority must do so when the Approved Exporter:
 - (a) no longer provides the guarantees referred to in paragraph 1 of this Article;
 - (b) no longer fulfils the conditions referred to in paragraph 2 of this Article; or
 - (c) otherwise makes improper use of the authorisation.

Article 21

Issuance of Certificate of Origin

1. A Certificate of Origin shall be issued by the Designated Competent Authority of the exporting State Party on application having been made in writing by the Exporter or, under the Exporter's responsibility, by the authorised representative.
2. For this purpose, the Exporter or the authorised representative shall fill out the Certificate of Origin as an application form, as set out in Appendix I of this Annex. The application form shall be completed in accordance with the provisions of this Annex. Where it is handwritten, it shall be completed in ink in printed characters. The description of the Products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The Exporter applying for the issue of a Certificate of Origin shall submit at the request of the Designated Competent Authority of the exporting State Party where the Certificate of Origin is issued, all appropriate documents proving the originating status of the Products concerned as well as the fulfilment of the other requirements specified in this Annex.
4. The Designated Competent Authority shall take any steps necessary to verify the originating status of the Products and the fulfilment of the other requirements specified in this Annex.
5. For this purpose, the Customs Authority or Designated Competent Authority shall have the right to call for any evidence and to carry out any inspection of the Exporter's accounts or any other verification considered appropriate. The Customs Authority or Designated Competent Authority shall also ensure that the application form referred to in paragraph 1 of this Article is duly completed. In particular, the Customs Authority or Designated Competent Authority shall check whether the space reserved for the description of the Products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the Certificate of Origin shall be indicated in the relevant box of the Certificate.
7. A Certificate of Origin shall be issued by the Designated Competent Authority and made available to the Exporter, to the best possible extent, before actual exportation has been effected.

Article 22

Supporting Documents

The documents, referred to in paragraph 3 of Article 21 of this Annex, to be submitted to the Designated Competent Authority of the exporting State Party may include documents relating to the following:

- (a) production processes carried out on the originating Product or on Materials used in the production of that Product;
- (b) purchase, cost, value of and payment for the Product;
- (c) origin, purchase, cost, value of and payment for all Materials, including neutral elements, used in the production of the

Product;

- (d) shipment of the Product; and
- (e) any other documents that the Designated Competent Authority may consider necessary.

Article 23

Certificate of Origin Issued Retrospectively

1. Notwithstanding the provisions of paragraph 7 of Article 21 of this Annex, a Certificate of Origin may exceptionally be issued after exportation of the Products to which it relates if it:
 - (a) was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) is demonstrated to the satisfaction of the Designated Competent Authority that a Certificate of Origin was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1 of this Article, the Exporter must indicate in the application the place and date of exportation of the products to which the Certificate of Origin relates and state the reasons for the request.
3. The Designated Competent Authority may issue a Certificate of Origin retrospectively only after verifying that the information supplied in the Exporter's application is consistent with that in the corresponding file.
4. A Certificate of Origin issued retrospectively must be endorsed with the following phrase: **"ISSUED RETROSPECTIVELY"**
5. The endorsement referred to in paragraph 4 of this Article shall be inserted in Box 3 of the Certificate of Origin.

Article 24

Transitional Provision for Goods in Transit or Storage

Goods which comply with the provisions of this Annex and which, on the date of entry into force of the Agreement, are either in transit or temporary storage under customs warehouses or free zones of one of the State Parties, may be eligible for the provisions of this Annex subject to submission, within six (6) months of the said date, to the Customs Authorities of the importing State Party, of a Certificate of Origin issued retrospectively by the Designated Competent Authority of the exporting State Party together with documents showing that the Goods have been transported directly in accordance with the provisions of Article 30 of this Annex.

Article 25

Issuance of a Duplicate Certificate of Origin

1. In the event of theft, loss or destruction of a Certificate of Origin, the Exporter may apply to the Designated Competent Authority which issued the Certificate of Origin for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word:
"DUPLICATE"
3. The endorsement referred to in paragraph 2 of this Article shall be inserted in Box 3 of the duplicate Certificate of Origin.
4. The duplicate, which must bear the date of issue of the original Certificate of Origin, shall take effect as from that date.

Article 26

Issuance of a Replacement Certificate of Origin

When originating Goods are placed under the control of a Customs Authority in one of the State Parties it may be possible to replace the Certificate of Origin by one or several certificate of movement of Goods in order to allow for the said Goods or part thereof to be sent elsewhere in the other State Parties. A replacement Certificate of Origin shall consequently be delivered to the Customs Authority under whose control the Goods were placed.

Article 27

Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the Customs Authorities or Designated Competent Authorities of the importing State Party, dismantled or non-assembled products within the meaning of General Interpretative Rules of the

Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the Customs Authorities or Designated Competent Authority upon importation of the first instalment.

Article 28

Exemption from Proof of Origin

1. The following Goods shall be admitted as originating products without requiring submission of a proof of origin:
 - (a) originating products sent as small packages from private persons in a State Party to private persons in another State Party or forming part of traveller's personal luggage; and
 - (b) imports which are occasional and consist of originating products for the personal use of the recipient or travellers or their families shall not be considered as commercial imports by way of trade.
2. The total value of the products referred to in paragraph 1 of this Article, shall not exceed five hundred United States Dollars (USD500) in the case of small packages or one thousand two hundred United States Dollars (USD1,200) in the case of products forming part of traveller's personal luggage as the case may be.

Article 29

Fairs or Exhibitions

1. Originating products sent for a fair or exhibition in a State Party and sold, at the end of the fair or exhibition, for the purpose of importation into one of the State Parties shall, at the time of importation, benefit from the provisions of this Annex, provided that there is satisfactory proof to the Customs Authorities that:
 - (a) an Exporter has shipped the products from the State Party to another State Party of the fair or exhibition and has exhibited same therein;
 - (b) the products have been sold or otherwise disposed of by that Exporter to a person in the State Party;
 - (c) the products have been consigned during the fair or exhibition or immediately thereafter in the State Party in which they were sent for fairs and exhibitions; and
 - (d) that from the time they were shipped for fairs or exhibitions, the products were not used for purposes other than for display at that fair or exhibition.
2. Proof of origin must be issued or made out in accordance with the provisions of Part III of this Annex and submitted under normal conditions to the Customs Authorities of the importing State Party. The name and address of the fair or exhibition must be indicated. If necessary, additional documentary evidence of the conditions under which they had been exhibited may be required.
3. Paragraph 1 of this Article shall apply to all exhibitions, fairs or similar public events of a commercial, industrial, agricultural or handicraft nature, other than those organised for private purposes in commercial premises or shops, and for the purpose of selling foreign products, during which the products remain under customs control.

Article 30

Direct Transportation

1. The preferential treatment provided for in this Annex applies only to products meeting the requirements specified in this Annex, which are transported directly between the territories of the State Parties or through those territories.
2. Notwithstanding paragraph 1 of this Article, the transportation of products constituting a single consignment may take place through other State Parties' territories, where appropriate, with transshipment or temporary storage in those territories, provided that the products remain under the supervision of the Customs Authorities of the State Party of transit or storage and that they are not subject to other operations other than unloading or reloading or any other operation intended to ensure their preservation as such.
3. Originating products may be transported by pipeline across territories other than those of the State Parties acting as exporting and importing State Parties.
4. Proof that the conditions referred to in paragraph 1 of this Article have been fulfilled shall be by providing the Customs Authorities of the importing State Party with either:
 - (a) a single transport document covering the passage through the State Party of transit; or
 - (b) a certificate issued by the Customs Authorities of the State Party of transit, containing:
 - (i) an accurate description of the products;
 - (ii) date of unloading and reloading of the products, with, where applicable, the names of the ships or other means of

transport used; and

(iii) certifying the conditions under which the products remained in the transit State Party;

(c) or, failing that, any other relevant document.

Article 31

Information and Procedure for Cumulation Purposes

1. For purposes of paragraph 2 of Article 8 of this Annex, the proof of origin of the Materials coming from a State Party shall be given by a Certificate of Origin or an Origin Declaration in the form of Appendix I or II of this Annex.
2. For purposes of paragraph 3 of Article 8 of this Annex, the evidence of the working or processing shall be given by the supplier or Producer's declaration, in the State Party in which the Materials are exported in the form set out in Appendix III of this Annex.
3. A Certificate of Origin issued pursuant to Article 8 of this Annex shall be endorsed with the word: "**CUMULATION.**"
4. The endorsement referred to in paragraph 3 of this Article shall be inserted in Box 3 of the Certificate of Origin.
5. In addition to the supporting documents referred to in paragraph 2 of this Article, the bill of lading, together with the catch certificates shall accompany the Certificate of Origin.

Article 32

Preservation of Records

1. An Exporter who has applied for the issuance of a Certificate of Origin shall keep a copy of the application, as well as the supporting documents referred to in Article 22 of this Annex, for at least five (5) years after the completion of the application.
2. An importer that has been granted preferential tariff treatment shall keep documentation relating to the importation of the Product, including a copy of the Certificate of Origin, for at least five (5) years after the date on which preferential treatment was granted.
3. A State Party may deny preferential tariff treatment to a Product that is the subject of an origin verification when the importer, Exporter, or Producer of the Product that is required to maintain records or documentation under this Article:
 - (a) fails to maintain records or documentation relevant to determining the origin of the Product in accordance with the requirements of this Annex; or
 - (b) denies access to those records or documentation.
4. The Designated Competent Authority of the exporting State Party issuing a Certificate of Origin shall keep for at least five (5) years the copy of the issued Certificate.
5. The Designated Competent Authority of the importing State Party shall keep for at least five (5) years the Certificate of Origin submitted to them.

Article 33

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authorities or Designated Competent Authority for the purpose of carrying out the formalities for importing the products shall not, because of that fact, render the Certificate of Origin null and void if it is established that the Certificate of Origin corresponds to the products submitted.
2. Obvious formal errors such as typing errors on a Certificate of Origin shall not cause the Certificate of Origin to be rejected if the errors do not create doubts concerning the correctness of the statements made in the document.

PART IV

ADMINISTRATIVE COOPERATION

Article 34

Notifications

1. The State Parties shall cooperate in the uniform administration and interpretation of this Annex and, through their Designated

Competent Authorities, assist each other in verifying the origin of the products on which a Certificate of Origin is based.

2. For purposes of facilitating the verification or assistance referred to in paragraph 1 of this Article, the Designated Competent Authorities of the State Parties shall, through the Secretariat, exchange their respective addresses and the specimen of the stamps and signatures used in their offices for the issuance of the Certificates of Origin.
3. For purposes of paragraph 1 of this Article, the Designated Competent Authority of the exporting State Party shall assume all expenses in carrying out the obligations provided thereof.
4. It is further understood that the Designated Competent Authority of the State Parties shall, from time to time, consider the overall operation and administration of the verification process, including forecasting of workload and setting priorities. If there is an unusual increase in the number of requests, the Designated Competent Authority of the State Parties shall establish priorities and take the necessary steps to manage the workload, taking into account operational requirements.
5. State Parties shall notify each other immediately, through the Secretariat, with respect to any changes in requirements stated in paragraph 2 of this Article.
6. State Parties shall notify each other immediately, through the Secretariat, of the Approved exporters as provided in Article 20 of this Annex.

Article 35

Mutual Assistance

1. In order to ensure the proper application of this Annex, State Parties shall assist each other, through the Customs Authorities or Designated Competent Authorities, in checking the authenticity of the Certificate of Origin, the Origin Declaration or the supplier's declarations and the correctness of the information given in these documents.
2. State Parties' authorities shall, upon request, furnish the relevant information concerning the conditions under which the Product has been made, indicating especially the conditions in which the rules of origin were complied with in the requested State Parties.

Article 36

Verification of Proof of Origin

1. Subsequent verifications of proof of origin shall be carried out at random or based on risk analysis or whenever the Customs Authorities of the importing State 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 Annex.
2. For purposes of implementing the provisions of paragraph 1 of this Article, the Customs Authorities of the importing State Party shall return the Certificate of Origin and the invoices, if they have been submitted, or a copy of these documents, to the Customs Authorities of the exporting State Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the Customs Authorities of the exporting State Party and the results of such verification shall be communicated to the requesting authority or State Party as soon as possible and in any case no later than six (6) months. These results must indicate clearly whether the documents are authentic and whether the Products concerned can be considered as Products originating in a State Party. For this purpose, the Customs Authorities of the exporting State Party shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check the authorities may consider appropriate.
4. If the Customs Authorities of the importing State 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 considered necessary.
5. In the case of any reasonable doubt, or where there is no reply within six (6) 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 authority or State Party may, except in exceptional circumstances, refuse entitlement to the preferences.
6. Where the verification procedure or any other available information appears to indicate that the provisions of this Annex are being contravened, the exporting State Party on its own initiative or at the request of the importing State Party shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting State Party concerned may invite the participation of the importing State Party in these enquiries.

Article 37 Penalties

State Parties shall, through national legislation, provide for penalties, where any person draws up, or causes to be drawn up, or uses, a document which contains information which the person knows to be false for the purpose of obtaining a preferential treatment for Products.

Article 38

Sub-Committee on Rules of Origin

1. The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a Sub-Committee on Rules of Origin.
2. The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under this Annex or by the Committee on Trade in Goods.

PART V

FINAL PROVISIONS

Article 39 Appendices

The Appendices annexed to this Annex shall form an integral part hereof.

Article 40

Dispute Settlement

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex and its Guidelines, shall be settled in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes.

Article 41

Review and Amendment

This Annex shall be subject to review and amendments in accordance with Articles 28 and 29 of the Agreement.

Article 42

Transitional Arrangements

1. State Parties agree that the following issues are outstanding:
 - (a) Implementing decisions on the definitions of "Value Added" in Article 1 (x) and requirements for "their vessels" and "their factory ships" in Article 5 (2) and criteria and issues pertaining to Special Economic Arrangements / Zones In Article 9 in Annex 2 on Rules of Origin;
 - (b) Drafting of additional definitions in Annex 2 on Rules of Origin;
 - (c) Drafting hybrid rules in Appendix IV to Annex 2 on the Rules of Origin;
 - (d) Drafting Regulations for Goods produced under Special Economic Arrangements / Zones;
 - (e) Drafting of additional provisions in Annex 2 on Rules of Origin on value tolerance, absorption principle and accounting segregation/GAAP; and
 - (f) Drafting AfCFTA Rules of Origin Manuals/Guidelines.
2. The outstanding provisions referred to in paragraph 1 of this Article shall, upon adoption by the Assembly, form an integral part of this Annex.
3. Pending the adoption of the outstanding provisions, State Parties agree that the Rules of Origin in existing trade regimes shall be applicable.

APPENDIX I: AfCFTA CERTIFICATE OF ORIGIN

(Article 19(1)(a))

Notes for Completing the AfCFTA Certificate of Origin

The numbered boxes of the Certificate of Origin must be completed as follows:

Box 1

The Exporter must be a natural or legal person ordinarily resident in a State Party or a person whose place of business is in a State Party. In addition, the Exporter's registration number should be inserted, where applicable.

Box 2

Insert the name and office address of the consignee in the State Party of destination.

Box 3

To be completed by the issuing authority inserting one or more of the following endorsements where necessary:

- a) "Duplicate" (where application is made for a Duplicate AfCFTA Certificate of Origin)
- b) "Issued Retrospectively" (where the Goods have been exported before application is made for a certificate and application is made for the retrospective issuethereof)
- c) "Replacement"(where application is made for a Replacement AfCFTA Certificate of Origin)
- d) "Cumulation"

Box 4

Insert particulars of transport details for the vehicle, train, ship, aircraft or other vessel used in removing Goods from the last port in the exporting State Party.

Box 5

- a) Enter identifying marks and numbers on the packages against each Good being exported.
- b) If the packages are not marked, state "No Marks and Numbers" or "As Addressed".
- c) For Goods in bulk that are not packed, insert "InBulk".
- d) The quantity stated must agree with the quantities on the invoice.
- e) Where both originating and non-originating Goods are packed together, describe only the originating Goods and add at the end "Part Contents Only".

Box 6

Insert serial numbers of invoices, their dates, values and Incoterms, issued for the Goods.

Box 7

State the number of type of packaging containing the Goods.

Box 8

The Goods must be identified by giving a reasonably full commercial description in order for the appropriate HS Code to be determined.

Box 9

Insert the gross weight of the Goods that should correspond with the transporters' documents.

Box 10

State an additional statistical measure as may be applicable under the chosen HS Code

Box 11

Enter the six-digit HS Code in respect of each line of Goods described in Box 8.

Box 12

Insert the appropriate Origin Criteria Code applicable to the Goods being exported.

Origin Criteria Code	Origin Criteria Description
WP	Wholly produced (Article 5)
SV	Substantial transformation – Value Added Content (Article 6.1(a))
SM	Substantial transformation – Material Content (Article 6.1(b))
SX	Substantial transformation – Change of Tariff Heading (Article 6.1(c))
SP	Substantial transformation – Process Rule (Article 6.1(d))
SC	Substantial transformation –Cumulation; and state the States Parties with which Cumulation was used. (Article 8)

Box 13

- a) The Exporter, or the authorized representative, must complete all details required for a complete declaration of the correctness of the application for a Certificate of Origin.
- b) The signature must not be mechanically reproduced or made with a rubber stamp but can be electronically inserted or replaced with an electronic identifying code in accordance with the national laws of each State Party.

Box 14

This must be filled by the Designated Competent Authority in the State Party of export. An officer of the authority must print all the details required and date-stamp the Certificate of Origin in the space provided by imprinting thereon the special stamp issued for this purpose and has been circulated to the Customs Administrations in all State Parties except where the Certificate of Origin is being validated electronically.

Box 15

The Customs Officer at the port of clearance or exit must insert the export document number, date and office of clearance as provided.

General

- a) The AfCFTA Certificate of Origin shall be rendered invalid if:
 - (i) (any entered particulars are incorrect and not in accordance with the provisions of this Annex;
 - (ii) it contains any erasures or words written over one another;
 - (iii) altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.
- b) Where applicable quote the Designated Competent Authority's file registration / reference number at the top of the Certificate of Origin.
- c) Draw a horizontal line under the only or final item in Boxes 5 – 12 and rule through the unused space with a Z-shaped line or otherwise cross it through.
- d) Where the space provided is inadequate please attach an additional page to provide the required details.

Form for a AfCFTA Certificate of Origin (Article 17(1)(a))

AfCFTA Certificate of Origin		Competent Authority Ref		Country Code		Serial No.		
1. Exporter (Name & Address)		2. Consignee (Name & Address)		3. For Official Use Only				
4. Particulars of Transport								
5. Marks & No.s		6. Invoice No. & Date	7. No. & Kind of Package	8. Description of Goods	9. Gross Weight	10. Suppl. Quantity	11. HS Code	12. Origin Criterion

<p>13. Declaration By The Exporter or Authorized Representative</p> <p>I, the undersigned, declare that the Goods described above meet the conditions required for the issue of this Certificate of Origin, and are originating in</p> <p>_____</p> <p>(Country)</p> <p>Place and date:</p> <p>_____</p> <p>_____</p> <p>(Full Names and Designation)</p> <p>_____</p> <p>(Signature)</p>	<p>14. Certification of Origin</p> <p>Origin Stamp</p> <p>_____</p> <p>(Designated Authority)</p> <p>_____</p> <p>(Full Names)</p> <p>_____</p> <p>(Signature)</p>	<p>15. For Customs purposes Export</p> <p>Document No.:</p> <p>_____</p> <p>_____</p> <p>Customs Office & Date</p> <p>_____</p> <p>(Full Names)</p> <p>_____</p> <p>(Signature)</p>
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AfCFTA CERTIFICATE OF ORIGIN (PAGE 2 – BACK PART)

A. REQUEST FOR VERIFICATION BY IMPORTING STATE PARTY

Verification of the authenticity and accuracy of this Certificate is requested for the following reasons:

(Place and Date)

(Signature and Stamp)

B. RESULT OF VERIFICATION BY EXPORTING STATE PARTY

Verification carried out shows that this Certificate was issued by the Designated Competent Authority indicated and that the information contained therein:

Is accurate

Does not meet the requirement as to the authenticity / accuracy in Box _____

(at the appropriate box number)

(Place and Date)

(Signature and Stamp)

Appendix II

AFRICAN CONTINENTAL FREE TRADE AREA ORIGIN DECLARATION

(Article 19(1)(b))

The text of the Origin Declaration must be made as given below:

I / We, _____, being the Exporter of the (*Approved Exporter's Name and Registration Number*)

Goods covered by this document declare(s) that, the Goods are of

_____ origin

(indicate the African Continental Free Trade Area State Party)

and the origin criterion applicable to these Goods

is

_____ *(insert wholly obtained or substantially transformed, as may be applicable.)*

Place and Date of Declaration

Authorised Exporter's Signature

Appendix III

AFRICAN CONTINENTAL FREE TRADE AREA SUPPLIER OR PRODUCER'S DECLARATION
(Article 31(2))

A. SUPPLIER OR PRODUCER'S DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the Goods listed on invoice

_____ (1)
)

were _____ produced in _____ (

2) and satisfy the rules of origin governing preferential trade between the African Continental Free Trade Area State Parties.

I undertake to make available to the Designated Competent Authority, if required, evidence in support of this declaration.

_____ (

3)

_____ (

4)

_____ (

5)

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration.

The footnotes do not have to be reproduced.

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

" listed on this invoice and marked

_____ were _____ produced in _____
_____".

- If a document other than an invoice or an annex to the invoice is used, the name of the document concerned shall be mentioned instead of the word "invoice".

(2) African Continental Free Trade Area State Party.

(3) Place and Date.

(4) Name and Designation in the Company.

(5) Signature.

B. SUPPLIER OR PRODUCER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL AFRICAN CONTINENTAL FREE TRADE AREA ORIGIN STATUS

I, the undersigned, declare that the Goods listed on this invoice

(1)
were _____ produced _____ in _____

(2) and incorporate the following components or Materials which do not have an African Continental Free Trade Area origin for preferential trade:

(3)

(4)

(5)

(6)

I undertake to make available to the Designated Competent Authority, if required, evidence in support of this declaration.

(7)

(8)

(9)

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration.

The footnotes do not have to be reproduced.

AFRICAN CONTINENTAL FREE TRADE AREA: APPENDIX IV TO ANNEX 2 ON RULES OF ORIGIN

<p>(1) If only some of the Goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "</p> <p>listed on this invoice and marked _____ were produced _____ in _____</p>
<p>". If a document other than an invoice or an annex to the invoice is used, the name of the document concerned shall be mentioned instead of the word "invoice".</p> <p>(2) African Continental Free Trade Area State Party.</p> <p>(3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the Goods concerned to be determined.</p> <p>(4) Customs values to be given only if required.</p> <p>(5) Country of Origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".</p> <p>(6) "and have undergone the following processing in African Continental Free Trade Area State Party _____, to be added with a description of the processing carried out if this information is required.</p> <p>(7) Place and Date</p> <p>(8) Name and Designation in the Company</p> <p>(9) Signature</p>

INTRODUCTORY NOTES TO THIS APPENDIX REGARDING WORKING AND PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS

GENERAL

Note 1

1.1 The rules set out in Column 3 of this Appendix are the minimum conditions required for the concerned Products to be considered as sufficiently worked or processed within the meaning of paragraph 2 of Article 6 of Annex 2 on Rules of Origin.

1.2 All examples given in these Introductory Notes are for the purpose of explanation only. They are not legally binding to State Parties.

Note 2

2.1: The first two columns in the Appendix describe the Product obtained. The first column gives the Chapter, Heading or Sub-heading as it is used in the Harmonized System (HS). The second column gives the description of Goods as it is used in the HS for that Chapter, Heading or Sub-heading. 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 Chapter, Heading or Sub-as described in Column 2.

2.2: Where a Chapter or several Headings are grouped together in Column 1 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 HS are classified in the Headings of the Chapter or in any of the Headings or Sub-headings grouped together in Column 1.

2.3: Where there are different rules in Column 3 applying to different within a Heading or Sub-Heading, each indent contains the description of that part of the Heading or Sub-heading covered by the adjacent rules in Column 3.

2.4: Where a Chapter, Heading or Sub-heading, in Column 1, or any text of this Appendix, is in square brackets that is an indication that the rule for that Chapter, Heading or Sub-heading in Column 3, or that text, is yet to be agreed by the AfCFTA Negotiating Institutions.

2.5: Where a Chapter, Heading or Sub-heading, in Column 1 has an asterisk, the value of non-originating materials will be automatically reduced from 60% to 55% threshold at the end of a five (5) year period starting 1 January 2021.

Note 3

3.1: The provisions of Article 4(b) of Annex 2 on Rules of Origin concerning Products having acquired originating status which are used in the manufacture of other Products apply regardless of whether this status has been acquired inside the factory where these Products are used or in a factory in another State Party.

Example 1: An engine of Heading 84.07, for which the rule may state that the value of non-originating Materials which may be incorporated may not exceed a certain percentage of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of Heading ex 72.24.

If this forging has been undertaken in a State Party from a non-originating ingot, it has already acquired originating status by virtue of the rule applicable to Products of HS Chapter 72 in this Appendix. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in another State Party. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating Materials used.

3.2: The rule in Column 3 represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status. Conversely, the carrying out of less working or processing cannot confer

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

3.3: When a rule in Column 3 specifies that a Product may be manufactured from more than one material, this means that any one or more Materials may be used. It does not require that all the Materials listed must be used.

Example 2: The rule for fabrics of Headings 52.08 to 52.12 provides that natural fibres may be used and that chemical Materials, among other Materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

3.4: Where a rule in Column 3 specifies that a Product must be manufactured from a particular Material, the condition obviously does not prevent the use of other Materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example 3: In the case of an article of apparel of ex Chapter 62 made from non-woven Materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth, even if non-woven cloths cannot normally be made from yarn. In such cases, the starting Material would normally be at the stage before yarn, that is, the fibre stage.

“SPECIFIC PROCESSES”

Note 4

4.1: For the purposes of Headings 27.07 and 27.13 the following are the “specific processes”:

- a) vacuum distillation;

AFRICAN CONTINENTAL FREE TRADE AREA: APPENDIX IV TO ANNEX 2 ON RULES OF ORIGIN

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

4.2: For the purposes of Headings 27.10, 27.11 and 27.12, the following are the 'specific processes':

- a) vacuum distillation;
- b) redistillation by a very thorough fractionation process
- c) cracking;
- d) reforming;
- e) extraction by means of selective solvents;
- f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation

with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- g) polymerisation;
- h) alkylation;
- i) isomerisation;
- j) in respect of heavy oils falling within Heading ex 27.10 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the Products processed (ASTM D 1266-59 T method);
- k) in respect of Products falling within Heading 27.10 only, deparaffining by a process other than filtering;
- l) in respect of heavy oils falling within Heading ex 27.10 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 27.10 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- m) in respect of fuel oils falling within Heading ex 27.10 only, atmospheric distillation, on condition that less than 30 per cent of these Products distils, by volume, including losses, at 300 °C by the ASTM D 86 method; and
- n) in respect of heavy oils other than gas oils and fuel oils falling within Heading ex 27.10 only, treatment by means of a high-frequency electrical brush-discharge.

4.3: For the purposes of Heading 27.07 and 27.13 simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing Products with different sulphur contents, any combination of these operations or like operations do not confer origin.

TEXTILES

Note 5

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

5.2: The term “natural fibres” includes horsehair of Heading 05.03, silk of Headings 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of Headings 51.01 to 51.05, the cotton fibres of Headings 52.01 to 52.03 and the other vegetable fibres of Headings 53.01 to 53.05.

5.3: The terms “textile pulp”, “chemical Materials” and “paper-making Materials” are used in this Appendix 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 this Appendix to refer to synthetic or artificial filament tow, staple fibres or waste, of Headings 55.01 to 55.07.

Note 6

6.1: The rules set out in Column 3 shall not be applied to any basic textile Materials, used in the manufacture of this Product, which, taken together, represent [X] per cent or less of the total weight of all the basic textile Materials used. (See also Notes 6.3 and 6.4 below).

6.2: However, the tolerance mentioned in Note 6.1 may only be applied to mixed Products which have been made from two or more basic textile Materials.

The following are the basic textile Materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making Materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments, artificial man-made filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,

AFRICAN CONTINENTAL FREE TRADE AREA: APPENDIX IV TO ANNEX 2 ON RULES OF ORIGIN

- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- Products of Heading 56.05 (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 56.05.

Example 4: A yarn of Heading 52.05 made from cotton fibres of Heading 52.03 and synthetic staple fibres of Heading 55.06 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which may

require manufacture from chemical Materials or textile pulp) may be used up to a weight of [X] per cent of the yarn.

Example 5: A woollen fabric of Heading 51.12 made from woollen yarn of Heading 51.07 and synthetic yarn of staple fibres of Heading 55.09 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which may require manufacture from chemical Materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or other otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed [X] per cent of the weight of the fabric.

Example 6: Tufted textile fabric of Heading 58.02 made from cotton yarn of Heading 52.05 and cotton fabric of Heading 52.10 is only a mixed Product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarn used are themselves mixtures.

Example 7: Where the tufted fabric concerned has been made from cotton yarn of Heading 52.05 and synthetic fabric of Heading 54.07, then, obviously, the yarns used are two separate basic textile Materials and the tufted textile fabric is accordingly a mixed Product.

6.3: In case of Products incorporating “yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped” this tolerance is [X] per cent 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 an adhesive between two layers of plastic film”, this tolerance is [X] per cent in respect of this strip.

Note 7

7.1: Textile Materials, with the exception of linings and interlinings, which do not satisfy the rule set out 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 [X] per cent 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 8: Where a rule in the Appendix provides that for particular textile items 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 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.

CHEMICAL PROCESSING RULES TO CONFER ORIGINATING STATUS

Note 8

Notes to Section VI of the Harmonized System

Products of the Chemical or Allied Industries (Chapters 28 to 38)

8.1: Rules 1 through 7 of this Section confer origin to goods of any Chapter, Heading or Sub-heading in this Section, except as otherwise specified in those rules.

8.2: Notwithstanding Note 8.1, goods shall be originating if they meet the applicable change in tariff classification or the percentage value content of non-originating material specified in Column 3 of the Appendix.

Rule 1: Chemical Reaction Origin

8.3: Goods of Chapters 28 through 38, which are subject to a chemical reaction, shall be treated as originating if the chemical reaction occurred in the territory of one or more of the State Parties.

8.4: For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

8.5: The following are not considered to be chemical reactions for the purposes of determining whether a Product is an originating good:

- (a) dissolution in water or in other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Rule 2: Purification Origin

8.6: Goods of Chapters 28 through 38 that are subject to purification shall be treated as originating provided that one of the following occurs in the territory of one or more of the State Parties:

- (a) Purification of goods resulting in the elimination of [X] percent of the content of existing impurities; or
- (b) The reduction or elimination of impurities resulting in goods suitable for one or

more of the following applications:

- (i) Pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
- (ii) Chemical Products and reagents for analytical, diagnostic or laboratory uses;
- (iii) Elements and components for use in micro-elements;
- (iv) Specialised optical uses;
- (v) Non toxic uses for health and safety;
- (vi) Biotechnical use;
- (vii) Carriers used in a separation process; or
- (viii) Nuclear grade uses.

Rule 3: Mixtures and Blends

8.7: Goods of Chapters 30, 31, 33 through 38, except for Heading 38.08, shall be treated as originating if the deliberate and proportionally controlled mixing or blending (including dispersing) of Materials to conform to predetermined specifications which results in the production of goods having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input Materials, occurs in the territory of one or more of the State Parties.

Rule 4: Change in Particle Size

8.8: Goods of Chapters 30, 31 and 33, shall be treated as originating if the following occurs in the territory of one or more of the State Parties:

the deliberate and controlled modification in particle size of goods, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in goods having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input Materials is considered to be origin conferring.

Rule 5: Standards Materials

8.9: Goods of Chapters 28 through 38, shall be treated as originating if the production of these Materials occurs in the territory of one or more of the State Parties.

8.10: For the purposes of this Note “standards Materials” (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses and having precise degrees of purity or proportions, which are certified by the manufacturer.

Rule 6: Isomer Separation

8.11: Goods of Chapters 28 through 38, shall be treated as originating if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or more of the State Parties.

Rule 7: Separation Prohibition

8.12: Goods that undergo a change from one classification to another in the territory of one or more of the State Parties as a result of the separation of one or more Materials from a man-made mixture shall not be treated as originating unless the isolated material underwent a chemical reaction in the territory of one or more of the State Parties.

CHAPTER 87

Note 9

9.1 In the case of road tractors for semi-trailers of a vehicle mass not exceeding 1600 kg (Subheading ex-8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2000 kg (Subheadings ex 8702.10 and ex 8702.90); Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of Heading 87.02) including station wagons and racing cars (Heading 87.03); Other motor vehicles for the transport of goods of a vehicle mass not exceeding 2000 kg or a G.V.M. not exceeding 3500 kg or of a mass not exceeding 1600 kg or a G.V.M. not exceeding 3500 kg per chassis fitted with a cab (Subheadings ex 8704.21, ex 8704.31 and ex 8704.90); Bodies (including cabs), for the motor vehicles of Heading 87.01 to 87.05:

Manufacture or assembly of the vehicle or body entails that the floor panels, body sides and roof panels must be attached to each other and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle.

9.2 In the case of road tractors for semi-trailers of a vehicle mass exceeding 1600 kg (Subheading ex 8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass exceeding 2000 kg (Subheadings ex 8702.10 and ex 8702.90); Other motor vehicles for the transport of goods of a vehicle mass exceeding 2000 kg or a G.V.M. exceeding 3500 kg or of a mass exceeding 1600 kg or a G.V.M. exceeding 3500 kg per chassis fitted with a cab (Subheadings ex 8704.21, ex 8704.22, ex 8704.23, ex 8704.31, ex 8704.32 and ex 8704.90):

Manufacture or assembly of the vehicle entails that the cab or body must be attached to the chassis frame and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle.

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9.3 In the case of chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05 (Heading 87.06); the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame.

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 1	Live animals	All animals of this Chapter must be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all Materials of Chapters 1 and 2 used must be wholly obtained
[Chapter 3]	Fish and crustaceans, molluscs and other aquatic invertebrates	<i>Yet to be agreed</i>
Chapter 4	Dairy produce; birds' eggs; natural honey; edible Products of animal origin, not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	Manufacture in which Materials used must be wholly obtained
[04.03]	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
[04.06]	Cheese and curd	<i>Yet to be agreed</i>
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all Materials of this Chapter used must be wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all Materials of this Chapter used must be wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex-Chapter 9	Coffee, tea, maté and spices	Manufacture in which all Materials of this Chapter used must be wholly obtained
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	Manufacture in which Materials used must be wholly obtained
0910.91	Mixtures referred to in Note 1(b) to this Chapter	Manufacture in which Materials used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
0910.99	Other	Manufacture in which Materials used must be wholly obtained
Chapter 10	Cereals	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex-Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all Materials of Chapters 7, 8 and 10 used must be wholly obtained
[11.01]	Wheat or meslin flour	<i>Yet to be agreed</i>
1103.11	Cereal groats and meal of wheat	Manufacture from Materials of any Heading other than that of the Product
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled) (excluding rice of Heading 10.06); germ of cereals, whole, rolled, flaked or ground	Manufacture in which all Materials used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture in which all Materials used must be wholly obtained
11.06	Flour, meal and powder of the dried leguminous vegetables of Heading 07.13, of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8	Manufacture in which all Materials used must be wholly obtained
11.07	Malt, whether or not roasted	Manufacture in which all Materials used must be wholly obtained
1108.11	Wheat starch	Manufacture from Materials of any Heading other than that of the Product
11.09	Wheat gluten, whether or not dried	Manufacture from Materials of any Heading other than that of the Product
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all Materials of this Chapter used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture in which all Materials used must be wholly obtained
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable Products	Manufacture from Materials of any Heading other than that of the Product
Chapter 14	Vegetable plaiting Materials; vegetable products not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex-Chapter 15	Animal or vegetable fats and oils and their cleavage Products; prepared edible fats; animal or vegetable waxes	Manufacture in which all Materials of this Chapter used must be wholly obtained
[15.04]	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	Manufacture from Materials of any Heading other than that of the Product
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from Materials of any Heading other than that of the Product
[15.07]	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>
[15.11]	Palm oil and its fractions, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>
[Ex-15.12]	Sunflower-seed or safflower oil and fractions thereof, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>
[15.14]	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
[15.16]	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	<i>Yet to be agreed</i>
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter (excluding edible fats or oils or their fractions of Heading 15.16)	Manufacture from Materials of any Heading other than that of the Product
[15.18]	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excluding those of Heading 15.16); inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	different fats or oils of this Chapter, not elsewhere specified or included	
15.20	Glycerol, crude; glycerol waters and lyes	Manufacture from Materials of any Heading other than that of the Product
[15.21]	Vegetable waxes (excluding triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	<i>Yet to be agreed</i>
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all Materials of Chapters 1, 2 and 3 used must be wholly obtained
[16.04]	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	<i>Yet to be agreed</i>
[16.05]	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 17	Sugars and sugar confectionery	Manufacture in which all Materials of this Chapter used must be wholly obtained
[17.01]	Cane or beet sugar and chemically pure sucrose, in solid form	<i>Yet to be agreed</i>
[17.02]	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	<i>Yet to be agreed</i>
[17.04]	Sugar confectionery (including white chocolate), not containing cocoa	<i>Yet to be agreed</i>
Chapter 18	Cocoa and cocoa preparations	Manufacture in which all Materials of Chapters 17 and 18 used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks products	Manufacture from Materials of any Heading other than that of the Product provided that the wheat Products of Chapter 11 used must be originating
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture from Materials of any Heading other than that of the Product
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from material of any Heading except that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly obtained
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly obtained
[2009.81]	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	<i>Yet to be agreed</i>
[2009.89]	Other	<i>Yet to be agreed</i>
[2009.90]	Mixtures of juices	<i>Yet to be agreed</i>
Ex-Chapter 21	Miscellaneous edible preparations	Manufacture from Materials of any Heading other than 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

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these Products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which Materials of Chapter 9 used must be wholly obtained
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of Heading 30.02); prepared baking powders	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
21.05	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which Materials of Chapters 2, 4, 7, 8, 17 and 18 used must be originating
Ex-Chapter 22	Beverages, spirits and vinegar	Manufacture from Materials of any Heading other than that of the Product
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the Materials must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and (excluding fruit or vegetable juices of Heading 20.09)	Manufacture from Materials of any Heading other than that of the Product in which Materials of Chapters 4, 17, 18 and Heading 22.01 used must be originating
2202.91	Non-alcoholic beer	Manufacture from Materials of any Heading other than that of the Product
22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of Heading 20.09)	Manufacture from Materials of any Heading except that of the Product and in which any grapes and other Materials derived from grapes used must be wholly obtained
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture from Materials of any Heading except that of the Product and in which any grapes and other Materials derived from grapes used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-22.06	Palm wine	Manufacture in which all the Materials must be wholly obtained
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture from Materials of any Heading except that of the Product in which any grapes or material derived from grapes and Materials of Chapter 17 used must be wholly obtained
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages	Manufacture from Materials of any Heading except that of the Product in which any grapes or any material derived from grapes and Materials of Chapter 17 used must be wholly obtained
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Manufacture from Materials of any Heading except that of the Product and in which any grapes or Materials obtained from grapes must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from Materials of any Heading but Materials of Chapters 2, 3, 4, 10, 11, 12 and 17 used must be originating
[23.01]	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	<i>Yet to be agreed</i>
[23.09]	Preparations of a kind used in animal feeding	<i>Yet to be agreed</i>
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all Materials of this Chapter used must be wholly obtained
[24.02]	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	<i>Yet to be agreed</i>
[24.03]	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	"reconstituted" tobacco; tobacco extracts and essences	
Chapter 25	Salt; sulphur; earths and stone; plastering Materials, lime and cement	Manufacture in which all Materials of this Chapter used must be wholly obtained
Chapter 26	Ores, slag and ash	Manufacture in which all the Materials must be wholly obtained
Ex-Chapter 27	Mineral fuels, mineral oils and Products of their distillation; bituminous substances; mineral waxes	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
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from Materials of any heading, except that of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
27.07	Oils and other products of the distillation of high temperature coal tar; similar Products in which the mass of the aromatic constituents exceeds that of the non-aromatic constituents	Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Manufacture in which all the Materials must be wholly obtained
27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and / or one or more specific process(es) or Manufacture from Materials of any Heading, except that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		or Manufacture in which the value of the Materials used does not exceed 50% of the ex-works price of the Product
Ex-27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) or Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50% of the ex-works price of the Product
2711.11 2711.21	Natural gas	Manufacture in which all Materials used are wholly obtained
27.12	Petroleum jelly; paraffin wax; microcrystalline petroleum wax, slack wax, ozokerite, lignite wax,	Operations of refining and/or one or more specific process(es)

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	or Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50% of the ex-works price of the Product
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) or Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
27.16	Electrical energy	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex-Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 29	Organic chemicals	Manufacture from Materials of any heading, except that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix
Chapter 30	Pharmaceutical Products	Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 31	Fertilizers	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix
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 or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Chemical processing rules as per Introductory Note 8 to this Appendix
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling	Manufacture from Materials of any Heading other than that of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	pastes, "dental waxes" and dental preparations with a basis of plaster	<p>Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product</p> <p>or</p> <p>Chemical processing rules as per Introductory Note 8 to this Appendix</p>
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	<p>Manufacture from Materials of any heading, except that of the Product</p> <p>or</p> <p>Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product</p> <p>or</p> <p>Chemical processing rules as per Introductory Note 8 to this Appendix</p>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 36	Explosives; pyrotechnic Products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix
Chapter 37	Photographic or cinematographic goods	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Chemical processing rules as per Introductory Note 8 to this Appendix
Chapter 38	Miscellaneous chemical Products	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix
Ex-Chapter 39	Plastics and articles thereof	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

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
39.15	Waste, parings and scrap, of plastics	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex-Chapter 40	Rubber and articles thereof	Manufacture from Materials of any Heading other than 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
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	Manufacture in which all the Materials used must be wholly obtained
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	Retreading of used tyres
Ex-Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all Materials of this Chapter used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained
41.07 to 41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of Heading 41.14)	Manufacture in which Materials of Headings 41.01 to 41.06 used are wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
41.14	Chamois (including combination chamois) leather; patent leather and laminated leather; metallised leather	Manufacture from Materials of any Heading other than that of the Product
[Chapter 42]	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	<i>Yet to be agreed</i>
Chapter 43	Furskins and artificial fur; manufactures thereof	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-Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from Materials of any heading, except that of the Product
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust	Materials of this Chapter used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Materials of this Chapter used must be wholly obtained
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Materials of this Chapter used must be wholly obtained
4404.20	Non-coniferous	Materials of this Heading used must be wholly obtained
44.05	Wood wool; wood flour	Materials of this Chapter used must be wholly obtained
4406.12 4406.92	Non-coniferous	Materials of this Heading used must be wholly obtained
4407.21	Tropical woods	Materials of this Heading used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
4407.22 4407.25 4407.26 4407.27 4407.29		
4408.31	Dark red meranti, light red meranti and meranti bakau	Materials of this Heading used must be wholly obtained
4408.39	Other	Materials of this Heading used must be wholly obtained
4409.22	Of tropical wood	Materials of this Heading used must be wholly obtained
4412.31	With at least one outer ply of tropical wood	Manufacture in which Materials of tropical woods of this Chapter used must be wholly obtained
Chapter 45	Cork and articles of cork	Manufacture from Materials of any Heading other than that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 46	Manufactures of straw, of esparto or of other plaiting Materials; basketware and wickerwork	Manufacture from Materials of any Heading other than that of the Product provided that Materials of Chapter 14 are wholly obtained
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from Materials of any Heading other than 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
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from Materials of any Heading other than that of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from Materials of any Heading other than that of the Product
Ex-Chapter 50	Silk	Manufacture from Materials of any Heading other than that of the Product.
50.01	Silk-worm cocoons suitable for reeling	Manufacture from Materials of any Heading except that of the Product 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) where the value of

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		the unprinted fabric used does not exceed 50% of the ex-works price of the Product
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture from Materials of any Heading except that of the Product or Carding or combing of silk waste
50.04	Silk yarn (excluding yarn spun from silk waste) not put up for retail sale	Manufacture from Materials of any Heading except that of the Product or Manufacture from raw silk or silk waste, other natural fibers or chemical Materials of textile pulp
50.05	Yarn spun from silk waste, not put up for retail sale	Manufacture from Materials of any Heading except that of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Manufacture from raw silk or silk waste, other natural fibers or chemical Materials of textile pulp
50.07	Woven fabrics of silk or of silk waste	Manufacture from Materials of any Heading except that of the Product
Ex-Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture from Materials of any Heading other than that of the Product
[51.11]	Woven fabrics of carded wool or of carded fine animal hair	<i>Yet to be agreed</i>
[51.12]	Woven fabrics of combed wool or of combed fine animal hair	<i>Yet to be agreed</i>
[51.13]	Woven fabrics of coarse animal hair or of horsehair	<i>Yet to be agreed</i>
Ex-Chapter 52	Cotton	Manufacture in which all Materials used must be wholly obtained
[52.04]	Cotton sewing thread, whether or not put up for retail sale	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
[52.05]	Cotton yarn (excluding sewing thread), containing 85 per cent or more by mass of cotton, not put up for retail sale	<i>Yet to be agreed</i>
[52.06]	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale	<i>Yet to be agreed</i>
[52.07]	Cotton yarn (excluding sewing thread) put up for retail sale	<i>Yet to be agreed</i>
[52.08]	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ²	<i>Yet to be agreed</i>
[52.09]	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ²	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
[52.10]	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ²	<i>Yet to be agreed</i>
[52.11]	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ²	<i>Yet to be agreed</i>
[52.12]	Other woven fabrics of cotton	<i>Yet to be agreed</i>
Ex-Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from Materials of any Heading other than that of the Product
53.06	Flax yarn	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		extrusion of man-made fibres accompanied by spinning
53.07	Yarn of jute or of other textile bast fibres of heading 53.03	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning
53.08	Yarn of other vegetable textile fibres; paper yarn	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning
[53.09]	Woven fabrics of flax	Yet to be agreed

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03	<p>Manufacture from Materials classified in a Heading other than that of the Product</p> <p>or</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical Materials or textile pulp; or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing,</p>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the Product
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Manufacture from Materials classified in a Heading other than that of the Product or Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical Materials or textile pulp; or - paper Or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the Product
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from Materials of any Heading other than that of the Product
[54.07]	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from Materials of Heading 54.04	<i>Yet to be agreed</i>
[54.08]	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 55	Man-made staple fibres	Manufacture from Materials of any Heading other than that of the Product
[55.12]	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres	<i>Yet to be agreed</i>
[55.13]	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ²	<i>Yet to be agreed</i>
[55.14]	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ²	<i>Yet to be agreed</i>
[55.15]	Other woven fabrics of synthetic staple fibres	<i>Yet to be agreed</i>
[55.16]	Woven fabrics of artificial staple fibres	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from Materials of any Heading other than that of the Product.
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Manufacture from Materials of any Heading other than 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 57	Carpets and other textile floor coverings	Manufacture from Materials of any Heading other than that of the Product. Or Manufacture from: - yarn; - synthetic or artificial filament yarn; - natural fibres; or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		- man-made staple fibres not carded or combed or otherwise processed for spinning
Ex-Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from Materials of any Heading other than that of the Product or Manufacture from natural fibers; man-made staple fibers not carded or combed or otherwise prepared for spinning; chemical Materials or textile pulp or paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decaozing, impregnating, mending and burling) where the value of

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		the unprinted fabric used does not exceed 50% of the ex-works price of the Product
[58.01]	Woven pile fabrics and chenille fabrics (excluding fabrics of Heading 58.02 or 58.06)	<i>Yet to be agreed</i>
[58.02]	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of Heading 58.06); tufted textile fabrics (excluding Products of Heading 57.03)	<i>Yet to be agreed</i>
[58.03]	Gauze (excluding narrow fabrics of Heading 58.06)	<i>Yet to be agreed</i>
[58.04]	Tulles and other net fabrics (excluding woven, knitted or crocheted fabrics); lace in the piece, in strips or in motifs (excluding fabrics of Heading 60.02 to 60.06)	<i>Yet to be agreed</i>
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and	Manufacture from Materials of any Heading other than that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	
[58.06]	Narrow woven fabrics (excluding goods of Heading 58.07); narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	<i>Yet to be agreed</i>
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery (excluding knitted or crocheted); tassels, pompons and similar articles	Manufacture from Materials of any Heading other than that of the Product
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of Heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	Manufacture from Materials of any Heading other than that of the Product.
[58.10]	Embroidery in the piece, in strips or in motifs	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from Materials of any Heading other than that of the Product
[Chapter 60]	Knitted or crocheted fabrics	<i>Yet to be agreed</i>
[Chapter 61]	Articles of apparel and clothing accessories, knitted or crocheted	<i>Yet to be agreed</i>
[Chapter 62]	Articles of apparel and clothing accessories, not knitted or crocheted	<i>Yet to be agreed</i>
Ex-CHAPTER 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from Materials of any Heading other than that of the Product
[63.01]	Blankets and travelling rugs:	<i>Yet to be agreed</i>
	- Of felt, or non-wovens	<i>Yet to be agreed</i>
	- Other: embroidered	<i>Yet to be agreed</i>
	- Other	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
[63.02]	Bed linen, table linen, toilet linen and kitchen linen: - Of felt, or non-wovens	<i>Yet to be agreed</i>
	- Other: embroidered	<i>Yet to be agreed</i>
	- Other	<i>Yet to be agreed</i>
[63.03]	Curtains (including drapes) and interior blinds; curtain or bed valances:	<i>Yet to be agreed</i>
	- Of felt, of non-wovens	<i>Yet to be agreed</i>
	- Other: embroidered	<i>Yet to be agreed</i>
	- Other	<i>Yet to be agreed</i>
[63.04]	Other furnishing articles (excluding those of Heading 94.04):	
	- Of felt, of non-wovens	<i>Yet to be agreed</i>
	- Other: embroidered	<i>Yet to be agreed</i>
	- Other	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
[63.05]	Sacks and bags, of a kind used for the packing of goods	<i>Yet to be agreed</i>
[63.06]	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	<i>Yet to be agreed</i>
	- Of felt, of non-wovens	<i>Yet to be agreed</i>
	- Other	<i>Yet to be agreed</i>
63.07	Other made up articles, including dress patterns	Manufacture in which the value of all the Materials used does not exceed 50% of the ex-works price of the Product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
[63.09]	Worn clothing and other worn articles	<i>Yet to be agreed</i>

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
[63.10]	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile Materials	<i>Yet to be agreed</i>
ex-CHAPTER 64	Footwear, gaiters and the like; parts of such articles	Manufacture from Materials of any Heading other than that of the Product and in which uppers of Heading 64.06 must be originating
Ex-64.06	Parts of footwear (including uppers whether or not attached to soles (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from Materials of any Heading other than that of the Product
6406.10	Uppers and parts thereof, other than stiffeners	Manufacture from Materials of any Heading other than that of the Product and in which Materials of Chapter 41 used must be originating
Chapter 65	Headgear and parts thereof	Manufacture from Materials of any Heading other than that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture from Materials of any Heading other than that 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 other than that of the Product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar Materials	Manufacture from Materials of any Heading other than that of the Product
68.01	Setts, curbstones and flagstones, of natural stone (except slate)	Manufacture in which all Materials used must be wholly obtained
68.02	Worked monumental or building stone (excluding slate) and articles thereof (excluding goods of Heading 68.01); mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	Manufacture in which all Materials used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
68.03	Worked slate	Manufacture in with all Materials used must be wholly obtained
68.09	Articles of plaster or of compositions based on plaster	Manufacture from Materials of any sub-Heading other than that of the Product
6810.91	Prefabricated structural components for building or civil engineering	Manufacture from Materials of any sub-heading other than that of the Product
6810.99	Other	Manufacture from Materials of any sub-heading other than that of the Product
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other Materials	Manufacture from Materials of any heading, except that of the Product or Manufacture from worked mica (including agglomerated or reconstituted mica)

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 69	Ceramic Products	Manufacture from Materials of any Heading other than that of the Product
Chapter 70	Glass and glassware	Manufacture from Materials of any Heading other than 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-70.06	Glass plate substrate coated with dielectric thin film, semi-conductor grade in accordance with SEMMI standards	Manufacture from non-coated glass plate substrate of Heading 70.06
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewelry; coin	Manufacture from Materials of any Heading other than that of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
7101.10	Natural pearls	Manufacture in which Materials of this Chapter used must be wholly obtained
7101.21	Unworked cultured pearls	Manufacture in which Materials of this Chapter used must be wholly obtained
7101.22	Worked cultured pearls	Manufacture from unworked, precious or semi-precious stones
71.02	Diamonds, whether or not worked, but not mounted or set	Manufacture from unworked, precious or semi-precious stones
Ex-71.03	Precious stones (excluding diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (excluding diamonds) and semi-precious	Manufacture from unworked, precious or semi-precious stones

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	stones, temporarily strung for convenience of transport	
Ex-7103.10 Ex-7103.99	Tanzanite	Manufacture in which all Materials used must be wholly obtained
7106.10	- Powder	Manufacture in which all Materials of this Chapter used must be wholly obtained
7106.91	- Unwrought	Manufacture in which all Materials of this Chapter used must be wholly obtained
71.07	Base metals clad with silver, not further worked than semi-manufactured	Manufacture from metals clad with silver unwrought
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture in which all Materials used must be wholly obtained
7108.13	Plated, semi-manufactured (other than plated) or in powder form	Manufacture from metals clad with precious metals, unwrought

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured	Manufacture from metals clad with gold, unwrought
7110.11	Platinum - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
7110.21	Palladium - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
7110.31	Rhodium - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
7110.41	Iridium, osmium and ruthenium - Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Manufacture from metals clad with gold, unwrought
Chapter 72	Iron and steel	Manufacture from Materials of any Heading other than that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 73	Articles of iron or steel	Manufacture from Materials of any Heading other than that of the Product
Chapter 74	Copper and articles thereof	Manufacture from Materials of any Heading other than 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-Chapter 75	Nickel and articles thereof	Manufacture from Materials of any Heading other than 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
75.02	Unwrought nickel	Manufacture in which all Materials used must be wholly obtained

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-Chapter 76	Aluminum and articles thereof	Manufacture from Materials of any Heading other than that of the Product.
Ex 76.01	Aluminium alloys	Manufacture from Materials of any Heading except that of the Product or Manufacture by thermo or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
Ex-Chapter 78	Lead and articles thereof	Manufacture from Materials of any Heading other than that of the Product
Ex 7801.99	Lead alloys	Manufacture from Materials of any Heading other than that of the Product or Manufacture from unwrought lead, not alloyed

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-Chapter 79	Zinc and articles thereof	Manufacture from Materials of any Heading other than that of the Product
79.03	Zinc dust, powders and flakes	Manufacture from Materials of any Heading other than 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-Chapter 80	Tin and articles thereof	Manufacture from Materials of any Heading other than that of the Product
8001.20	Tin alloys	Manufacture from Materials of any Heading other than that of the Product or Manufacture from unwrought tin, not alloyed

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Ex-80.03	Tin wire	Manufacture from Materials of any Heading other than that of the Product or Manufacture from bars, rods and profiles of tin
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from Materials of any Heading other than that of the Product
Ex-Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from Materials of any Heading other than that of the Product
82.11	Knives with cutting blades, serrated or not (including pruning knives), (excluding knives of Heading 82.08), and blades therefor	Manufacture from Materials of any Heading, except that of the Product. However, knife blades of base metal may be used
8212.10	Razors	Manufacture from Materials of any Sub-heading, except that of the Product
8212.20	Safety razor blades, including razor blade blanks in strips	Manufacture from Materials of any Heading

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
82.13	Scissors, tailors' shears and similar shears, and blades therefor	Manufacture from Materials of any Heading
Chapter 83	Miscellaneous articles of base metal	Manufacture from Materials of any Heading, except that of the Product
Ex-Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from Materials of any Heading other than 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
84.01	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 60% of the ex-works price of the Product
84.02	Steam or other vapour generating boilers (excluding central heating hot water boilers capable also of	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	producing low pressure steam); super-heated water boilers	
84.03	Central heating boilers (excluding those of Heading 84.02)	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.04	Auxiliary plant for use with boilers of Heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.07	Spark-ignition reciprocating or rotary internal combustion piston engine	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.09	Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.12	Other engines and motors	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.14*	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.15*	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.18*	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	(excluding air conditioning machines of Heading 84.15)	
Ex-84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of Heading 85.14), for the treatment of Materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling (excluding machinery or plant of a kind used for domestic purposes); instantaneous or storage water heaters, non-electric	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8419.11*	Instantaneous gas water heaters	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.20	Calendering or other rolling machines (excluding those for metals or glass), and cylinders therefor	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
Ex-84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8421.21*	Machinery and apparatus for filtering or purifying water	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.22*	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.23	Massmeters (excluding balances of a sensitivity of 5 cg or better), including masspiece-operated counting or checking machines; mass pieces of all kinds	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excluding machinery of Heading 84.37)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.50*	Household or laundry-type washing machines, including machines which both wash and dry	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.51*	Machinery (excluding machines of Heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.52	Sewing machines (excluding book-sewing machines of Heading 84.40); furniture, bases and covers specially designed for sewing machines; sewing machine needles	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather (excluding sewing machines)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.55	Metal-rolling mills and rolls therefor	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical,	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.58	Lathes (including turning centres) for removing metal	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal (excluding lathes (including turning centres) of Heading 84.58)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing Products (excluding gear	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	cutting, gear grinding or gear finishing machines of Heading 84.61)	
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.63	Other machine-tools for working metal or cermets, without removing materia	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral Materials or for cold-working glass	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard Materials	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting (excluding those of Heading 85.15); gas-operated surface tempering machines and appliances	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering Materials or other mineral Products in powder or paste form; machines for forming foundry moulds of sand	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (excluding ingot moulds), metal carbides, glass, mineral Materials, rubber or plastics	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.82	Ball or roller bearings	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.83	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	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.86	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; machines and apparatus specified in Note 9(C) to this Chapter; parts and accessories	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	electrical features, not specified or included elsewhere in this Chapter	
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	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
85.06	Primary cells and primary batteries	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos) (excluding lighting equipment of Heading 85.12)	Manufacture from Materials of any heading, except that of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of Materials by induction or dielectric loss	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus	Manufacture from Materials of any heading, except that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of Heading 85.45)	or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of Heading 84.43, 85.25, 85.27 or 85.28)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
85.18	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	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.19	Sound recording or sound reproducing apparatus	Manufacture from Materials of any heading, except that of the Product
85.23	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 (excluding Products of Chapter 37)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
85.25	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 or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.28	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 or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (excluding those of Heading 86.08)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms) (excluding those of Heading 85.12 or 85.30)	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.33	Electrical resistors (including rheostats and potentiometers) (excluding heating resistors)	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of Heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	90, and numerical control apparatus (excluding switching apparatus of Heading 85.17)	
85.38	Parts suitable for use solely or principally with the apparatus of Heading 85.35, 85.36 or 85.37	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8540.11	Colour	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8540.12	Monochrome	Manufacture from Materials of any heading, except that of the Product or

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of Materials does not exceed 60% of the ex-works price of the Product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other	Manufacture from Materials of any heading, except that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	carbon, with or without metal, of a kind used for electrical purposes	or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.46	Electrical insulators of any material	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.47	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 (excluding insulators of Heading 85.46); electrical conduit tubing	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
	and joints therefor, of base metal lined with insulating material	
8548.10	Waste and scrap of primary cells, primary batteries and accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Materials of this Sub-heading must be wholly obtained
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	Manufacture from Materials of any Heading other than 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-Chapter 87]	Vehicles (excluding railway or tramway rolling-stock), and parts and accessories thereof	<i>Yet to be agreed</i>
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
87.15	Baby carriages and parts thereof	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from Materials of any Heading other than 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
Chapter 89	Ships, boats and floating structures	Manufacture from Materials of any Heading other than 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

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from Materials of any Heading other than 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
Chapter 91	Clocks and watches and parts thereof	Manufacture from Materials of any Heading other than 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
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from Materials of any Heading other than 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

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 93	Arms and ammunition; parts and accessories thereof	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
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 in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
94.03	Other furniture and parts thereof:	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

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from Materials of any Heading other than 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-Chapter 96	Miscellaneous manufactured articles	Manufacture from Materials of any Heading other than 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-9601.10	Worked ivory and articles of ivory	Manufacture in which all Materials of Headings 05.07 and 05.08 used must be wholly obtained
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from Materials of any Heading other than that of the Product

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1 HS Chapter, Heading or Sub- Heading	2 Description of Product	3 Working or processing, carried out on non-originating Materials, which confers originating status
		or Manufacture in which the value of all the Materials used does not exceed 40% of the ex-works price of the Product