

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1550)**

In terms of section 48 and for the purposes of section 49(1)(a) and (b) of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 April 2016, to the extent set out in the Schedule hereto.



**M JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following General Note(s) after General Note L.6 in Schedule No. 1:

M.	DUTIES ON GOODS TO WHICH THE PREFERENTIAL TRADE AGREEMENT BETWEEN THE COMMON MARKET OF THE SOUTH (MERCOSUR) AND THE SOUTH AFRICAN CUSTOMS UNION (SACU) RELATES			
1.	In this Note and for the purposes of Schedule No. 1, the expression "MERCOSUR", "MERCOSUR States", or "members of the Common Market of the South" shall refer to the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay unless otherwise specified in the General Notes in Part 1 of Schedule No. 1.			
2.	The expression "MERCOSUR Agreement" or "Agreement" shall refer to the Preferential Trade Agreement between the MERCOSUR and the SACU States.			
3.	Any rate of duty specified in the MERCOSUR column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the MERCOSUR States or a specified MERCOSUR State and comply with the other requirements of the MERCOSUR Agreement.			
4.	Tariff rate quota preferential treatment:			
(a)(i)	In terms of the Agreement, annual tariff rate quotas apply to the goods originating in and imported from the MERCOSUR Member States as specified in the columns below into SACU States provided the importations comply with other provisions of the Agreement, this Note, any rules applicable thereto and the following Notes (1) and (2) to Annex II of the Agreement:			
"Note :	(1)	These Tariff Rate Quotas shall be controlled by a competent Government authority in the exporting country. The latter must ensure that, at the time of export, certificates of origin are not issued for consignments in excess of the annual quota limitation. The Signatory Parties concerned shall, on a six-monthly basis, inform the SACU Secretariat of the quota allocations per company and actual exports that have taken place under these quotas. In the case of non-compliance with this provision, SACU may suspend these preferences.		
	(2)	The Signatory Party/Parties concerned shall not apply export subsidies and/or export credits, as defined in Articles 9 and 10 of the WTO Agreement on Agriculture, neither shall they apply trade and production distorting domestic support, as defined in the WTO Agreement on Agriculture, to the products eligible for preferential treatment under these Tariff Rate Quota's. A remark to this effect shall be entered in block 7 of the certificate of origin. The Signatory Parties concerned shall, upon request, provide in a transparent and expedite manner the necessary information to allow SACU to monitor compliance with this provision."		
	Tariff heading/Subheading	Description	Quantity	Origin
				Tariff quota rate under Part 1 of Schedule No. 1
	0202.30	Boneless	250 t	Paraguay
				25% of the General Rate

NO. R. 1285

SOUTH AFRICAN REVENUE SERVICE

21 OCTOBER 2016

STAATSKOERANT, 21 OKTOBER 2016

No. 40356 93

0202.30	Boneless	250 t	Uruguay	25% of the General Rate
12.01	Soya beans, whether or not broken	10 000 t	Paraguay	25% of the General Rate
12.01	Soya beans, whether or not broken	6 000 t	Uruguay	25% of the General Rate
1507.10	Soy bean oil	5 000 t	Paraguay	25% of the General Rate
1512.11	Sunflower oil	4 000 t	Paraguay	25% of the General Rate

- (ii) For the purpose of applying the tariff rate quotas-
- (aa) "annual" means a calendar year from 1 January to 31 December of any year after 2016 ; and
- (bb) for the year 2016, shall apply proportionately from 1 April 2016.
- (b) Quota allocation for SACU is as follows:

SACU TRQ Allocation for the First Year after entry into force of the SACU – MERCOSUR PTA							
Tariff line	Country	Quota	Botswana	Lesotho	Namibia	RSA	Swaziland
TRQ Allocation in tons/Annum							
02023000	Paraguay	250	12.5	12.5	12.5	200	12.5
02023000	Uruguay	250	12.5	12.5	12.5	200	12.5
	Paraguay	10 000	50	50	50	8 000	50
12010000	Uruguay	6 000	300	300	300	4 800	300
15071000	Paraguay	5 000	250	250	250	4 000	250
15121100	Paraguay	4 000	200	200	200	3 200	200

- (c) Such lower rate of duty applies in respect of the goods concerned if during the specified period -
- (i) the goods have been imported and entered for home consumption;
- (ii) where the goods are subject to a permit issued by the National Department of Agriculture Fisheries and Forestry, a valid permit is produced at the time of entry for home consumption; and
- (iii) a valid MERCOSUR certificate of origin issued by MERCOSUR is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 39.
- (d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- (e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the "General" rate of duty column shall be payable.
5. For the purposes of entry of any imported goods at the lower rate of duty specified in the MERCOSUR column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part D of the Schedule to the General Notes to Schedule No. 1.

By the renumbering of General Note M as General Note N and the substitution of General Note N in Schedule No. 1 with the following:

- N. Rates of duty specified in the five columns; General, EU, EFTA, SADC and MERCOSUR of Part 1 of Schedule No. 1.
- (a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU, EFTA, SADC or MERCOSUR column.
 - (b) Where the rate of duty in the EU, EFTA, SADC or MERCOSUR column is the same as the rate in the General column no preferential rate of duty is in operation in respect of the said EU, EFTA, SADC or MERCOSUR column, as the case may be.

By the insertion of the following Part D after Part C in the General Notes in Schedule No. 1:PART D

ANNEX III REFERRED TO IN CHAPTER III OF ARTICLE 10 OF THE PREFERENTIAL TRADE AGREEMENT BETWEEN MERCOSUR AND THE SACU STATES CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION

Notes:

1. Definitions

In the application of provisions of this Act for the purpose of giving effect to Annex III shall have the meanings assigned thereto in this Note -

(a) the following expressions in the definitions of Annex III shall have the meanings assigned thereto in this Note -

"customs value" means the value of imported goods calculated or determined in accordance with the provisions of section 65, 66, 67 and 74A;

"chapters and headings" means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;

"Harmonized System" or "HS" or "nomenclature of the Harmonized System or HS" means subject to any meaning ascribed to any expression in any provisions of origin, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional national section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purpose of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized Commodity Description and Coding System as required in terms of section 47(8)(a);

"SACU States" means a Member State of SACU.

"SACU" in relation to products originating in SACU means products originating in the common customs area as defined in section 1 of the Act or in the territory of any SACU state.

"Agreement" means the Preferential Trade Agreement between the MERCOSUR and the SACU States of which the full text, except Annex III, is published in Schedule No. 10 as Part 7 of the said Schedule.

2. The provisions of Part D and Notes M and N shall govern imported goods entered according to the provisions of the MERCOSUR column of Part 1 of Schedule No. 1

3. Goods imported or exported, worked, processed or manufactured shall, for the purposes of Annex III and its Appendices, be declared in every document for proving the originating status under the appropriate heading of Part 1 of Schedule No. 1.

4. Where any goods imported are subject to tariff quotas in order to benefit from the preferential rate of duty in terms of the Agreement such goods shall comply with the requirements of Note M of the General Notes and the rules for section 49.

5. Any goods exported to the MERCOSUR for the purpose of obtaining preferential treatment therefore in terms of the Agreement, shall be subject to compliance with -

(a) the provision of Part D,

(b) any relevant provision of the said Agreement, and

(c) any rule for section 49.

ANNEX III

Table of Contents

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

Title I

General Provisions

- Article Definitions

Title II Definition of the Concept of "Originating Products"

- Article 2 General requirements
- Article 3 Bilateral cumulation of origin
- Article 4 Wholly obtained products
- Article 5 Sufficiently worked or processed products
- Article 6 Insufficient working or processing
- Article 7 Unit of qualification
- Article 8 Accessories, spare parts and tools
- Article 9 Sets
- Article 10 Containers and packing material for shipment
- Article 11 Neutral elements

Title III Territorial

- Article 12 Principle of territoriality
- Article 13 Direct transport
- Article 14 Exhibitions

Title IV Certificate of Origin

- Article 15 General requirements
- Article 16 Procedure for the issue of a certificate of origin
- Article 17 Certificate of origin issued retrospectively
- Article 18 Issue of a duplicate certificate of origin
- Article 19 Issuing of certificate of origin on the basis of a proof of origin issued or made out previously
- Article 20 Validity of certificate of origin
- Article 21 Submission of certificates of origin

- Article 22	Importation by installments
- Article 23	Exemptions from certificate of origin
- Article 24	Supporting documents
- Article 25	Preservation of certificate of origin and supporting documents
- Article 26	Discrepancies and formal errors
Title V	Arrangements for Administrative Co-operation
- Article 27	Notifications
- Article 28	Verification of certificates of origin
- Article 29	Dispute settlement
- Article 30	Penalties
- Article 31	Free zones
Title VI	Final Provisions
- Article 32	Review
- Article 33	Transitional provisions for goods in transit or storage
-	
Appendix	
- Appendix I	Introductory notes to the list in Appendix II
- Appendix II	List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status
- Appendix III	Specimens of SACU - MERCOSUR certificate of origin and application for a SACU - MERCOSUR certificate of origin
- Appendix IV	Understanding on Free Zones

Title I

General Provisions

Article 1

Definitions

For the purposes of this Annex

- a) "manufacturer" means any kind of working or processing including assembly or specific operations;
- b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- d) "goods" means both materials and products;
- e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- f) "ex-works price" means the price paid for the product ex works to the manufacturer in SACU in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- g) "CIF price" means the price paid to the exporter by an importer in MERCOSUR for the product when the goods pass the ships rail at the named port of shipment. The exporter must pay the costs and freight necessary to bring the goods to the named port of destination. For landlocked countries, the port of destination means the first sea port or inland waterway port located in any of the Signatory Parties, through which those products have been imported;
- h) "Free on Board price" means the price paid to the exporter for the product when the goods pass the ships rail at the named port of shipment, thereafter, the importer will assume all the costs including the necessary expenses for the shipment;
- i) "value of materials" for SACU 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 SACU; for MERCOSUR means the CIF price of non-originating materials used as defined in (g);
- j) "value of originating materials" means the value of such materials as defined in (i);
- k) "price of the product": for SACU means ex-works price, as defined in (f); for MERCOSUR means the Free on Board price, as defined in (h);
- l) "chapters", "headings" and "subheadings" mean the chapters, the headings (four-digit codes) and subheadings (six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonized System" or "HS";
- m) "classified" refers to the classification of a product or material under a particular heading or subheading;
- n) "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;
- o) "territory" includes the "territorial sea", the "exclusive economic zone" and the "continental shelf" as defined in the United Nations Convention on the Law of the Sea;
- p) "high seas" have the same meaning as in the United Nations Convention on the Law of the Sea;
- q) "MERCOSUR" means Mercado Común del Sur;
- r) "a MERCOSUR state" means any of the following states: Argentina, Brazil, Paraguay or Uruguay, as the case may be;
- s) "SACU" means the Southern African Customs Union;
- t) "a SACU state" means any of the following states: Botswana, Lesotho, Namibia, South Africa or Swaziland, as the case may be;

- u) "customs or competent authority" refer to a customs authority in SACU and, in MERCOSUR¹, to the:
- "Ministerio de Economía y Producción - Secretaría de Industria, Comercio y de la Pequeña y Mediana Empresa" of Argentina;
 - "Ministerio do Desenvolvimento, Indústria e Comércio Exterior - Secretaria de Comércio Exterior, e Ministério da Fazenda - Secretaria da Receita Federal do Brasil" of Brazil;
 - "Ministerio de Industria y Comercio" of Paraguay; and
 - "Ministerio de Economía y Finanzas - Asesoría Política Comercial" of Uruguay.

Title II

Definition of the Concept of "Originating Product"

Article 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in MERCOSUR or SACU:
 - (a) products wholly obtained in MERCOSUR or SACU within the meaning of Article 4;
 - (b) products obtained in a Signatory Party incorporating non-originating materials, provided that such materials have undergone sufficient working or processing in the Signatory Party within the meaning of Article 5.
2. For the purpose of this Agreement, products originating in MERCOSUR shall be considered as originating in Argentina, Brazil, Paraguay or Uruguay, and products originating in SACU shall be considered as originating in Botswana, Lesotho, Namibia, South Africa or Swaziland.

Article 3

Bilateral cumulation of origin

1. Notwithstanding Article 2, materials and products originating in MERCOSUR within the meaning of this Annex shall be considered as originating in SACU, provided that they have undergone working or processing in SACU going beyond that referred to in Article 6.
2. Notwithstanding Article 2, materials and products originating in SACU within the meaning of this Annex shall be considered as originating in MERCOSUR, provided that they have undergone working or processing in MERCOSUR going beyond that referred to in Article 6.
3. Notwithstanding Article 2, products listed in Annexes I and II that are subject to a tariff rate quota or preferences offered to a particular Signatory Party only are excluded from the cumulation provisions.

¹The competence of issuing certificates of origin is delegated by the competent authorities of MERCOSUR to authorised public agencies or trade organisations in Argentina, Brazil, Paraguay and Uruguay

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in MERCOSUR or in SACU:
 - (a) mineral products extracted from the soil or subsoil and from the seabed and marine subsoil of the territory of the Signatory Parties;
 - (b) vegetable products harvested there;
 - (c) live animals born, captured and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by collecting, hunting, fishing or aquaculture conducted there;
 - (f) products of sea fishing and other products taken from the territorial sea and exclusive economic zone of MERCOSUR or of SACU;
 - (g) products of sea fishing and other products taken from the waters in the high seas only by flagged and registered vessels of the respective Signatory Party, as well as products of sea-fishing obtained under a specific quota allocated to a Signatory Party by an international management organisation or regime;
 - (h) products taken from the seabed or subsoil of their respective continental shelves;
 - (i) products extracted from the seabed or subsoil outside their respective continental shelves provided that the concerned Signatory Party has rights or is sponsoring an entity that has rights to exploit the resources of that seabed or subsoil, in accordance with international law;
 - (j) used articles collected there fit only for the recovery of raw materials;
 - (k) waste and scrap resulting from manufacturing operations conducted there;
 - (l) goods produced there exclusively from the products specified in subparagraphs (a) to (k).

Article 5

Sufficiently worked or processed products

1. For the purposes of Article 2, products covered by this Agreement as listed in Annexes I and II, which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix II are fulfilled.²

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

2. Goods which are not covered by this Agreement as listed in Annexes I and II, but which are incorporated into a good that is covered by this Agreement, are considered to be sufficiently worked or processed if:
 - (a) these goods are manufactured from materials or products of any heading, except that of the good, or
 - (b) the value of all non-originating materials or products used does not exceed 40% of the price of the good.
3. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
 - (a) their total value does not exceed 10 per cent of the price of the product; and
 - (b) any of the percentages given in paragraph 2 and in the list of Appendix II for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.
4. Paragraphs 1 to 3 shall apply subject to the provisions of Article 6.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple³ painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;

³ "simple", generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

- (i) sharpening, simple⁴ grinding or simple⁵ cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (k) simple⁶ placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing⁷ of products, whether or not of different kinds;
 - (n) simple⁸ assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) a combination of two or more operations specified in (a) to (n); and
 - (p) slaughter of animals.
2. All operations carried out either in MERCOSUR or in SACU on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.
- ⁴ simple mixing", generally describes activities, including dilution in water or any other substance which does not substantially alter the product characteristics, which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which 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.
- ⁵ The term "the other requirements", mentioned in paragraphs 4 and 5 of this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authority of the importing country.
- ⁶ The term "the other requirements", mentioned in this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authorities of the importing country.
- ⁷ Obvious formal errors include, but are not limited to, typing errors, and exclude deliberate errors.
- ⁸ The term "the other requirements", mentioned in paragraphs 2 and 6 of this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authorities of the importing country.

Article 7

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 the basic unit when determining classification using the nomenclature of the Harmonized System. It follows that:
 - (a) when a product composed of a group or assembly of articles is classified in accordance with the Harmonized System in a single heading, the whole constitutes the unit of qualification; and
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.
2. The packages and packing materials for retail sale, when classified together with the packaged product, in accordance with General Rule 5 (b) of the Harmonized System shall not be taken into account for considering whether all non-originating materials used in the manufacture of a product fulfil the criterion corresponding to a change of tariff classification of the said product.
3. If the product is subject to an ad valorem percentage criterion, the value of the packages and packing material for retail sale shall be taken into account in its origin assessment.

Article 8

Accessories, spare parts and tools

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

Article 9

Sets

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

Article 10

Containers and packing materials for transport

The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any good or product, in accordance with General Rule 5 (b) of the Harmonized System.

Article 11

Neutral elements

1. In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:
 - (a) energy and fuel;
 - (b) plant and equipment;
 - (c) machines and tools; and
 - (d) goods which do not enter into the final composition of the product.

Title III

Territorial Requirements

Article 12

Principle of territoriality

1. The conditions for acquiring originating status set out in Title II must be fulfilled without interruption in MERCOSUR or in SACU.
2. Where originating goods exported from MERCOSUR or from SACU to another country are returned, they must be considered as non-originating when re-exported to MERCOSUR or SACU, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products satisfying the requirements of this Annex, which are transported directly between MERCOSUR and SACU. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition. Originating products may be transported by pipeline across territory other than that of Signatory Parties.
2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
 - (a) a single transport document covering the passage from the exporting country through the country of transit; or
 - (b) a certificate issued by the customs or competent authority of the country of transit:
 - (i) giving an extract description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
 - (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Originating products, sent for exhibition in a country outside the Signatory Parties and sold after the exhibition for importation into MERCOSUR or into SACU shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs or competent authority that:
 - (a) an exporter has consigned these products from MERCOSUR or from SACU to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in MERCOSUR or in SACU;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A certificate of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Title IV

Certificate of Origin

Article 15

General requirements

1. Products originating in a Signatory Party shall, on importation into MERCOSUR or SACU, benefit from the Agreement upon submission of a certificate of origin, a specimen of which appears in Appendix III.
2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 23, benefit from the Agreement without it being necessary to submit the certificate of origin.

Article 16⁹

Procedure for the issue of a certificate of origin

1. A certificate of origin shall be issued by the customs or competent authority of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall complete both the certificate of origin and the application form, specimens of which appear in Appendix III. These forms shall be completed in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in block letters. 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 be prepared to submit at any time, at the request of the customs authorities or competent authority of the exporting country 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 of this Annex.
4. A certificate of origin shall be issued by the customs or competent authority of MERCOSUR or of SACU if the products concerned can be considered as products originating in MERCOSUR or in SACU and fulfil the other requirements of this Annex.

⁹The term "the other requirements", mentioned in paragraphs 4 and 5 of this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authority of the importing country.

5. The customs or competent authority issuing certificates of origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the certificate shall be indicated in Box 11 of the certificate.
7. A certificate of origin shall be issued by the customs or competent authority and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

Certificate of origin issued retrospectively

1. Notwithstanding Article 16(7), a certificate of origin may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs or 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, the exporter must indicate in his application the place and date of exportation of the products to which the certificate of origin relates, and state the reasons for his request.
3. The customs or competent authority may issue a certificate of origin retrospectively, if requested by the exporter within six months from the date of the exportation, and only after verifying that the information supplied in the exporter's application corresponds with that in the records of the issuing office or the authenticity thereof have been verified.
4. Certificates of origin issued retrospectively must be endorsed with the words "*ISSUED RETROSPECTIVELY*".
5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the certificate of origin.

Article 18

Issue 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 customs or competent authority which issued it for a duplicate made out on the basis of the export documents in their possession or of which the authenticity thereof have been verified.
2. The duplicate issued in this way must be endorsed with the word "*DUPLICATE*".
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate certificate of origin.
4. The duplicate, which shall indicate the date of issuance and the number of the original certificate in the "Remarks" box, shall take effect as from that date.

Article 19

Issuing of a certificate of origin on the basis of a proof of origin issued or made out previously

1. When originating goods are placed under the control of a customs office in a Member State of SACU or MERCOSUR, it shall be possible to replace the original proof of origin by one or more certificate/s of origin for the purpose of sending all or some of these goods elsewhere within the Member States of SACU or MERCOSUR. The replacement certificate of origin shall be issued by the competent governmental authority under whose control the products are placed.
2. In the case of MERCOSUR, this article shall apply only to the Signatory Parties that have decided on its implementation and that have duly notified the Joint Committee thereof.

Article 20

Validity of certificate of origin

1. The certificate of origin shall be valid for six months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Certificates of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the certificates of origin where the products have been submitted before the said final date.

Article 21

Submission of certificate of origin

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

Article 22

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authority of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII, Chapter 90 or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single certificate of origin for such products shall be submitted to the customs authority upon importation of the first instalment.

Article 23

Exemptions from certificate of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a certificate of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. For the purposes of paragraph 1:
 - (a) imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended; and
 - (b) in case of small packages or products forming part of travellers' personal luggage, the total value of these products shall not exceed the value stipulated in the national legislation of the Signatory Party concerned.

Article 24¹⁰

Supporting documents

1. The documents referred to in this Article 16(3) used for the purpose of proving that products covered by a certificate of origin can be considered as products originating in MERCOSUR or in SACU and fulfil the other requirements of this Annex may consist *inter alia* of the following:
 - (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
 - (b) documents proving the originating status of materials used, issued or made out in MERCOSUR or in SACU where these documents are used in accordance with domestic law;
 - (c) documents proving the working or processing of materials in MERCOSUR or in SACU, issued or made out in a MERCOSUR or in SACU, where these documents are used in accordance with domestic law; or
 - (d) certificates of origin proving the originating status of materials used, issued or made out in MERCOSUR or in SACU in accordance with this Annex.

Article 25

Preservation of certificate of origin and supporting documents

1. The exporter applying for the issue of a certificate of origin shall keep for at least three years the documents referred to in Article 16(3).
2. The competent authority of the exporting country responsible for issuing certificates of origin shall keep for at least three years the application form referred to in Article 16(2).
3. The customs authority of the importing country shall ensure the availability, for at least three years, of the certificates of origin submitted for preferential treatment.

¹⁰ The term "the other requirements", mentioned in this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authorities of the importing country.

Article 26

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 office for the purpose of carrying out the formalities for importing the products shall not, *ipso facto*, render the certificate of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors on a certificate of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.¹¹

Title V

Arrangements for Administrative Co-operation

Article 27

Notifications

The customs or competent authorities of SACU and MERCOSUR shall provide each other, through the SACU and the MERCOSUR Secretariats respectively, with specimen impressions of official stamps and signatures (used in their offices) for the issue of certificates of origin and with the addresses of the customs or competent authorities responsible for verifying the authenticity of the certificates of origin and the correctness of the information given therein.

Article 28

Verification of certificate of origin¹²

1. In order to ensure the proper application of this Annex, MERCOSUR and SACU shall assist each other, through the customs or competent authorities, in checking the authenticity of the certificates of origin and the correctness of the information given in these documents.
2. Subsequent verifications of certificates of origin shall be carried out at random or whenever the customs or competent authority of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. For the purposes of implementing the provisions of paragraph 1, the customs or competent authority of the importing country shall return the certificate of origin, if it has been submitted, or a copy of these documents, to the customs or competent authority of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the certificate of origin is incorrect shall be forwarded in support of the request for verification.

¹¹. Obvious formal errors include, but are not limited to, typing errors, and exclude deliberate errors.

¹². The term "the other requirements", mentioned in paragraphs 2 and 6 of this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authorities of the importing country.

4. The verification shall be carried out by the customs or competent authority of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
5. If the customs authority of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
6. The customs or competent authority requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in MERCOSUR or in SACU and fulfil the other requirements of this Annex.
7. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authority shall, except in exceptional circumstances, refuse entitlement to the preferences.
8. The requesting customs or competent authority shall inform the customs or competent authority of the exporting country of its decision on the basis of the verification in question.

Article 29

Dispute settlement

1. Where disputes arise in relation to the verification procedures of Article 27 which cannot be settled between the customs or competent authority requesting a verification and the customs or competent authority responsible for carrying out this verification or where they raise a question as to the interpretation of this Annex, they shall be submitted to the Joint Administration Committee, without prejudice to the Parties' or the Signatory Parties' rights to have recourse to the Dispute Settlement mechanism of this Agreement.
2. In all cases the settlement of disputes between the importer and the customs or competent authority of the importing country shall be under the legislation of the said country.

Article 30

Penalties

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

Article 31

Free Zones

1. The treatment to be afforded to goods from Free Zones will be subject to a decision to be reached as foreseen in the Understanding on Free Zones attached to this Annex as Appendix IV.
2. In the interim, MERCOSUR and SACU shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

Title VI

Final Provisions

Article 32

Review

The Joint Administration Committee shall review this Annex no later than three years after the entry into force of the Agreement, or in the event of a new round of negotiations intended to deepen or broaden the scope of the Preferential Trade Agreement and, as appropriate, propose to the Parties amendments to the criteria for the determination, application and administration of origin.

Article 33

Traditional provisions for goods in transit or storage

The provisions of the Agreement may be applied to 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 are in MERCOSUR or in SACU in temporary storage in customs warehouses or in free zones, subject to the submission to the customs or competent authority of the importing country, within six months of the said date, of a certificate of origin issued retrospectively by the customs or competent authority of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 11.

Appendix

Appendix I, II, III and IV are part of this Annex.

ANNEX III

APPENDIX I

Introductory notes to the list in Appendix II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of Annex III.

Note 2:

- 2.1 The first two columns in the list describe the product obtained. The first column gives the chapter number, heading number or sub-heading used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a chapter number given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under Harmonized System, are classified in headings of the chapter or in any headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both column 3 and 4, the exporter may opt, as an alternative, to apply either the rules set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

- 3.1 The provisions of Article 5 of Annex III, concerning products having acquired originating status which is used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory whether these products are used or in another factory in the territory of a Signatory Party.
- 3.2 The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status, conversely, the carrying out of less working or processing cannot confer originating status. 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 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.
- 3.4 Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentage given. Furthermore the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

4.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

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

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

- (a) vacuum-distillation;
- (b) re-distillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) Extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurization 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 of heading 2710 only, de-paraffining by a process other than filtering
- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 degrees C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 degrees C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge; and/or
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

4.3 For the purpose of headings 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination if these operations or like operations, do not confer origin.

4.4 Chemical processing rules to confer originating status

Section VI of the HS tariff classification: Products of the Chemical or Allied Industries (Chapter 28-38)

Rule 1: Chemical Reaction Origin

A good of Chapters 28 through 38, which is subject to a chemical reaction, shall be treated as an originating good if the chemical reaction occurred in the territory of one or more of the Signatory Parties.

Note: For the 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.

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

A good of Chapters 28 through 38, that is subject to purification, shall be treated as originating provided that one of the following occurs in the territory of one or more of the Signatory Parties:

- (a) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or
- (b) the reduction or elimination of impurities resulting in a good 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) specialized 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.

APPENDIX II to ANNEX III:

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

Note: The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement. The working or processing mentioned hereunder will only be applicable to products specified in Annex I and Annex II of this Agreement.

HS Chapter, Heading or sub-heading	Description of the product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3)	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained (1)	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502.10	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used wholly obtained, and the value of all materials used does not exceed 50% of the price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0904.20	Fruits of the genus <i>Capsicum</i> or	Manufacture from materials of any heading	
ex 0910	of the genus <i>Pimenta</i> , dried or		

HS Chapter, Heading or sub-heading	Description of the product	Working or processing carried out on non- originating materials that confers originating status	
	crushed or ground		
	Curry and mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
1102.90	Other cereal flours	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
1105.20	Flakes, granules and pellets of potatoes	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
1106.20	Flour, meal and power of sago or of roots or tubers of heading 0714	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
1107.10	Malt, not roasted	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50% of the price of the product	
1302	Vegetable saps and extracts; peptic 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, except that of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified of included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing carried out on non- originating materials that confers originating status	
1502	Fats of bovine animals, sheep or goats (excluding those of heading 1503)	Manufacture from materials of any heading, except that of the product	
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	Manufacture from materials of any heading, except that of the product	
1507.10	Soya-bean oil and its fractions, whether or not refined, but not chemically modified: - Crude oil, whether or not degummed	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained	
1512.11	Sunflower-seed oil and fractions thereof, whether or not refined, but not chemically modified: - Crude oil	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained	
ex 1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified; except for:	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1513.21	Palm kernel or babassu oil and their fractions thereof: Crude oil		
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 7, 12 and 15 used are wholly obtained	
1515.11 and 1515.19	Linseed oil and its fractions; Crude oil and Other	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained	
1515.21 and 1515.29	Maize (corn) and its fractions; Crude oil and Other	Manufacture in which all the materials of Chapters 10 and 15 used are wholly obtained	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing carried out on non- originating materials that confers originating status	
1515.50	Sesame oil and its fractions	Manufacture in which all the materials of Chapter 15 used are wholly obtained, and all the materials of sub-heading 1207.40 used are wholly obtained	
1515.90	Other fixed vegetable fats and oils	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained	
1516.20	Vegetable fats and oils and their fractions	Manufacture in which all the vegetable materials used are wholly obtained	
1517.10	Margarine	Manufacture in which all the vegetable materials used are wholly obtained	
1517.90	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): Other	Manufacture in which all the materials of Chapters 2 and 4 used are wholly obtained and all the vegetable materials used are wholly obtained	
1518	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 1516); inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	Manufacture in which all the materials of Chapters 2, 12 and 15 used are wholly obtained	
1521	Vegetable waxes (excluding triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	Manufacture from materials of any chapter, except that of the product	
1601	Sausages and similar products, of meat, meat offal or blood, food preparations based on these products	Manufacture in which all the materials of Chapter 2 used are wholly obtained	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing carried out on non- originating materials that confers originating status	
1602	Other prepared or preserved meat, meat offal or blood	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1604.13	Sardines and brisling or sprats	Manufacture in which all the materials of Chapter 3 used are wholly obtained (1)	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or	Manufacture from materials of any heading, except that of the product	
2001.10	Cucumbers and gherkins	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained	
2004.10	Potatoes	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained	
2004.90	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding products of heading 20.06); Other vegetables and mixtures of vegetables	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained	
2005.99	Other vegetables prepared or preserved otherwise than vinegar or acetic acid, not frozen (excluding	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not	Manufacture in which all the materials of Chapter 7 and 8 used wholly obtained and the value of all the materials of Chapter 17 used doesn't not exceed 30% of the price of the product	
2009.90	Mixtures of fruit juices	Manufacture from materials of any heading, except that of the product	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing carried out on non- originating materials that confers originating status	
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Manufacture from materials of any heading, except that of the product	
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any heading, except that of the product, and in which all the chicory used is wholly obtained	
2103.30	Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
2104.10	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002, 2003, 2004 and 2005	
2104.20	Homogenised composite food preparations	Manufacture from materials of any heading, except that of the product	
2106.90	Food preparations not elsewhere specified or included; Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 4 used are wholly obtained and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product	
2201.10	Mineral water and aerated waters	Manufacture from materials of any heading, except that of the product	
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufacture from materials of any heading, except that of the product, and in which all the fruit juice used is originating and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product	
2208.30	Whiskies	Manufacture from materials of any heading, except headings 2207 or 2208	
ex 2208.40	Rum and other spirits obtained by distilling fermented sugarcane products; Rum and tafia	Manufacture from materials of any heading, except headings 2207 or 2208	
2208.70	Liqueurs and cordials	Manufacture from materials of any heading, except that of headings 2207 or 2208, and in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating arrack may be used up to a limit of 5% by volume	

HS Chapter, Heading or sub-heading	Description of the product	Working or processing carried out on non- originating materials that confers originating status	
2209	Vinegar and substitutes for vinegar obtained from acetic acid	Manufacture from materials of any heading, except that of the product, and in which all the grapes or materials derived from grapes used are wholly obtained	
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 7 and 10 used are wholly obtained	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 7, 10 and 11 are wholly obtained	
2303.10	Residues of starch manufacture and similar residues	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 7, 10 and 11 used are wholly obtained	
2304	Brewing or distilling dregs and waste	Manufacture from materials of any heading, except of the product	
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 12 and 15 used are wholly obtained	
ex 2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, excluding those of heading 2304 or 2305 of cotton seeds, sunflower	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 12 used are wholly obtained	

2306.90	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excluding those of heading 23.04 or 23.05): Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 7, 10 and 12 used are wholly obtained	
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	
2309.10	Preparations of a kind used in animal feeding; Dog or cat food put up for retail sale	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 2, 3, 7, 10, 12 and 15 used are wholly obtained; and in which the value of all the materials of Chapter 17	
2309.90	Preparations of a kind used in animal feeding; Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 2, 3, 4, 7, 10, 12 and 15 used are wholly obtained; and in which the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product	
2401.20	Tobacco, partly or wholly stemmed or stripped	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2501	Salt, (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	Manufacture from materials of any heading, except that of the product	

2701	Coal, briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from materials of any heading, except that of the product	
2707	Oils in which the weight of the aromatic constituents exceed that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power of heating fuels - Other	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product Manufacture from materials of any heading, except that of the product	
2713.20	Petroleum bitumen	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
2714.90	Other bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of previous metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2809.20	Phosphoric acid and polyphosphoric acids	Chemical reaction Rule 1 or Purification Rule 2	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

ex 2901	Acrylic hydrocarbons for use as power or heating fuels; except for:	Operations of refining and/or one or more specific process(es) (2) or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
2901.29	Acrylic hydrocarbons; Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product.	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2903	Halogenated derivatives of hydrocarbons	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceeds 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2904.10	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated; Derivatives containing only sulpho groups, their salts and ethyl esters	Manufactured from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2905	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2905.19	Saturated monohydric alcohols; Other	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2905.29	Unsaturated monohydric alcohols; Othe	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2907	Phenols; phenol-alcohols	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2914	Ketones and quinones, whether or not with other oxygen, function, and their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2914.50	Ketone-phenols and ketones with other oxygen function	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price
2914.69	Quinones: Other	Manufacture from materials of any subheading except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2915	Saturated acrylic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading. However, the value of all materials of headings 2915 and 2916 used shall not exceed 20% of the price of the product	Manufactured in which the value of all the materials used does not exceed 50% of the price of the product
2915.24	Acetic anhydride	Manufacture from materials of any heading, except that of the product	
2915.39	Triacetine; 2*Ethylhexyl acetate; Isopropyl acetate - Other	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product	
2915.40	Mono-, di- or trichloroacetic acids, their salts and esters	Chemical Reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2916.15	Oleic, linoleic or linolenic acids, their salts and esters	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2916.19	Unsaturated acrylic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives; Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2917.19	Fumaric acid	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2918.13	Salts and esters of tartaric acid	Manufacture from materials of any subheading, except that of the product	
2918.22	O-Acetylsalicylic acid, its salts and esters; Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2918.29	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives; Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2918.91 and 2918.99	Phenoxyacetic acid, its salts and esters; 2,4-Dichlorophenoxyacetic acid (2,4-D), its salts and esters; Dichlorophenoxybutanoic acids, their salts and esters; Methylchlorophenoxyacetic acid, its salts and esters - Other	Manufacture from materials of any heading except that of the product Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2921	Amine-function compounds; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

ex 2921.11	Dimethylamine 2,4*dichlorophenoxy*acetate and Dimethylamine methylchlorophenoxy*acetate	product Manufacture from materials of any heading, except that of the product	
2921.19	Acrylic monoamines and their derivatives; salts thereof: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2921.43	Toluidines and their derivatives; salts thereof: Trifluraline	Manufacture from materials of any subheading, except that of the product	
2921.49	Aromatic monoamines and their derivatives; salts thereof: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2924	Carboxamide-function compounds; amide- function compounds of carbonic acid; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2924.29	Other Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2931	Glyphosate and its monoisopropylamine salt and Phosphonomethylimino diacetic acid; Trimethylphosphonic acid - Other organo-inorganic compounds	Manufacture from materials of any heading, except that of the product Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2933	Heterocyclic compounds with nitrogen hetero- atom(s) only; except for:	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2933.61	Melamine	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2933.72	Clobazam (INN) and methyprylon (INN)	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2934	Nucleic acids and their salts, whether or not chemically defined, other heterocyclic; compounds; except for:	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2934.20	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Manufacture from materials of any subheading, except that of the product	
2934.30	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	Manufacture from materials of any subheading, except that of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006): - Obtained from amikacin of heading 2941 - Other	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the price of the product Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the price of the product, and the value of all the materials used does not exceed 50% of the price of the product	
3005.10	Adhesive dressings and other articles having an adhesive layer	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3102.10	Urea, whether or not in aqueous solution	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
3102.29	Double salts and mixtures of ammonium sulphate and ammonium nitrate	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3201.90	Tannins and their salts, ethers, esters and other derivatives - Other	Manufacture from tanning extracts of vegetable origin Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3206	Other colouring matter, preparations as specified in Note 3 to this Chapter (excluding those of heading 32.03, 32.04 or 32.05); inorganic products of a kind used as luminophores, whether or not chemically defined	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3210	Other paints and varnishes (excluding enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3215	Printing ink, writing of drawing ink and other inks, whether or not concentrated or solid	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any subheading, except that of the product	
3402	Organic surface-active agents (excluding soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
	- Other	Manufacture from materials of any heading, except: hydrogenated oils having the character of waxes of heading 1516, fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and materials of heading 3404. However, these materials may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3701.10 and 3701.30	Photographic or cinematographic goods: - For X- ray and - Other plates and film, with any side exceeding 255 mm	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material (excluding paper, paperboard or textiles); instant print film in rolls, sensitised, unexposed; Other film, without perforations, of a width exceeding 105 mm	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3703.20	Photographic paper, paperboard and textiles, sensitised, unexposed: Other photographic paper, paperboard and textiles, sensitised, unexposed for colour photography (polychrome)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3706.10	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track: of a width of 35 mm or more	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3707.90	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use: Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3802.90	Activated carbon, activated natural mineral products; animal black, including spent animal black: Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the price of the products	
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price
3815.12	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included: With precious metal or precious metal compounds as the active substance	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by mass of petroleum oils or oils obtained from bituminous minerals	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, (excluding those of heading 3002 or 3006); certified reference materials	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	

3823.11	Stearic acid	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; except for:	Manufacture from materials of any subheading, except that of the product	
ex 3824.90	Naphthenic acids, their water-insoluble salts and their esters	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 3901 to 3913	Plastics in primary forms; except for:	Manufacture from materials of any heading, except that of the product and those of heading 3915, and in which the value of all the materials used does not exceed 50% of the price of the product	
3907.40 and 3907.50	Polycarbonates and Alkyd resins	Manufacture from materials of any heading, except that of the product and those of heading 3915	
3907.60	Poly(ethylene terephthalate)	Manufacture from materials of any chapter, except that of the product and those of heading 3915	
3907.70	Poly(lactic acid)	Manufacture from materials of any heading, except that of the product and those of heading 3915	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
3907.99	Other polyesters: - Poly(butylene terephthalate) with glass fiber - Other	Manufacture from materials of any heading, except that of the product and those of heading 3915 Manufacture from materials of any heading, except that of the product and those of heading 3915	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
3909.10	Urea resins; thiourea resins	Manufacture from materials of any chapter, except that of the product and those of heading 3915	
3913.90	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
3915	Waste, parings and scrap, of plastics	Manufacture in which all the materials used must be wholly obtained	

3915 3916 to 3926	Semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
4002 4005	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading. In primary forms or in plates, sheets or strip Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the price of the product	
4008 4014.10 4016	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber Sheath contraceptives Other articles of vulcanised rubber other than hard rubber	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product	
4101; 4102 and 4103	Raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared)	Manufacture from materials of any heading, except that of the product	
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 and 4103	Manufacture from materials of any heading, except that of the product	
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	Manufacture from materials of any heading, except that of the product	

4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	Manufacture from materials of any heading, except that of the product	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square sheets, of any size (excluding paper of heading) 48.01 or 48.03); hand-made paper and paperboard	Manufacture from materials of any chapter, except that of the product	
4804.31	Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03): unbleached	Manufacture from materials of any chapter, except that of the product	
4804.39	Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03): Other	Manufacture from materials of any chapter, except that of the product	
4805.40	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter: Filter paper and paperboard	Manufacture from materials of any chapter, except that of the product	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	Manufacture from paper making materials of Chapter 47	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Manufacture from materials of any chapter, except that of the product	

5003	Other silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture from materials of any heading, except that of the product	
5007.90	Other woven fabrics of silk or of silk waste	Manufacture from materials of any heading, except that of the product	
5101	Wool, not carded or combed	Manufacture from materials of any heading, except that of the product	
5102	Fine or coarse hair, not carded or combed	Manufacture from materials of any heading, except that of the product	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	Manufacture from materials of any heading, except that of the product	
5106.20	Yarn of carded wool, not put up for retail sale; Containing less than 85 per cent by mass of wool	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
5201	Cotton, not carded or combed	Manufacture from materials of any heading, except that of the product and in which the value of all the materials used does not exceed 40% of the price of the product	
5202.91	Cotton waste, (including yarn waste and garnetted stock) - Garnetted stock	Manufacture from any materials of any heading, except that of the product and in which the value of all the materials used does not exceed 40% of the price of the product	
5206	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale	Manufacture from materials of any heading, except that of the product	
5209	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ²	Manufacture from materials of any heading, except that of the product	
5402	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Manufacture from materials of any heading, except that of the product	

5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides; polyesters or viscose rayon	Manufacture from materials of any heading, except that of the product and provided that manufacture entails the processes of the cabling of the yarn, the weaving of the fabric and dipping of the final product	
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	Manufacture from materials of any heading, except that of the product and provided that manufacture entails the processes of the cabling of the yarn, the weaving of the fabric and dipping of the final product	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
6203	Men's or boy's suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
6204	Woman's or girl's suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
7115.90	Articles of precious metal or of metal clad with precious metal: Other	Manufacture from materials of any heading, except that of the product	
7220.20	Flat-rolled products of stainless steel, of a width of less than 600 mm: Not further worked than cold-rolled (cold-reduced)	Manufacture from ingots or other primary forms of heading 7218	
7222.40	Angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	

7302.10	Railway or tramway rails	Manufacture from materials of heading 7206	
7307	Tube or pipe fittings of stainless steel (ISO NoX5CrNiMo 1712) consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the price of the product	
	- Other	Manufacture from materials of any heading except that of the product	
7307.19	Cast fittings : Other	Manufacture from materials of any heading, except that of the product and those of headings 7201, 7206, 7218 and 7224	
7307.93	Other: Butt welding fittings	Manufacture from materials of any heading, except that of the product and those of headings 7201, 7206, 7218 and 7224	
ex 7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock gates, towers, lattice masts, roofs, roofing frame works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel, plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel; except for:	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
7308.20	- Towers and lattice masts	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the price of the product	
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 li, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the price of the product	

7310.21 and 7310.29	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: Of a capacity of less than 50 li	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the price of the product	
7311	Containers for compressed or liquefied gas, of iron or steel	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the price of the product	
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product	
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7325	Other cast articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7326	Other articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7407 to 7419	Articles of copper	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7604.29	Aluminium bars, rods and profiles: Hollow profiles: Other	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7605	Aluminium wire	Manufacture from materials of any heading, except that of the product and those of heading 7604	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
	Aluminium plates, sheets and strip, of a	Manufacture from materials of any heading, except that of the product, and in	

7606.12	thickness exceeding 0,2 mm: Rectangular (including square): Of aluminium alloys	which the value of all the materials used does not exceed 50% of the price of the product	
7607.19 and 7607.20	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm: Not backed: Other, and Backed	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (excluding compressed or liquefied gas), of a capacity not exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture from materials of any heading, except that of the product	
7616	Other articles of aluminium	Manufacture from materials of any heading, except that of the product	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from materials of any heading, except that of the product	
8301	Padlocks and locks (key, combination or electrically operated); of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like, base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal; except for:	Manufacture from materials of any heading, except that of the product	

8302.41	Other mountings, fittings and similar articles Suitable for buildings	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the price of the product	
8302.60	Automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the price of the product	
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	Manufacture from materials of any heading, except that of the product	
8305.20	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal: Staples in strips	Manufacture from materials of any heading, except that of the product	
8308	Clasps, frames with clasps, buckles, buckle- clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	Manufacture from materials of any heading, except that of the product	
8309.10	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal: Crown corks	Manufacture from materials of any heading, except that of the product	
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	Manufacture from materials of any heading, except that of the product	

Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
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 50% of the price of the product	
8602.10	Diesel-electric locomotives	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
8607	Parts of railway or tramway locomotives or rolling-stock	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
8712	Bicycles and other cycles (including delivery tri-cycles), not motorised	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus, parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	

9302	Revolvers and pistols (excluding those of heading 9303 and 9304)	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9303.20	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns): - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9303.30	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns); Other sporting, hunting or target-shooting rifles	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9305.21 and 9305.29	Parts and accessories of shotguns or rifles of heading 9303	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9306.21	Shotgun cartridges and parts thereof; Cartridges	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9306.29	Shotgun cartridges and parts thereof; Other	Manufacture in which the value of all the materials used does not exceed 50% of the price of the	
9603.30	Other cartridges and parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	

ex Chapter 94	Furniture, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or manufacture from cotton cloth already made up in a form ready for use with materials of headings 9401 or 9403, provided that: the value of the cloth does not exceed 25% of the price of the product, and all the other materials used are originating and are classified in a heading other than headings 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9504.30	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: Other games, operated by coins, banknotes, bankcards, tokens or by other means of payment (excluding bowling alley equipment)	Manufacture from materials of any heading, except that of the product	

9504.90	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: Other	Manufacture from materials of any heading, except that of the product	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	Manufacture from materials of any heading, except that of the product	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials of any heading, except that of the product	
9507.30	Fishing reels	Manufacture from materials of any heading, except that of the product	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (excluding roller squeegees)	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9607.20	Slide fasteners and parts thereof: Parts	Manufacture from materials of any heading, except that of the product	
9608.10	Ball point pens	Manufacture from materials of any heading, except that of the product	
9608.20	Felt tipped and other porous-tipped pens and markers	Manufacture from materials of any heading, except that of the product	
9609	Pencils (other than pencils of heading 9608) crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	Manufacture from materials of any heading, except that of the product	

9615	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like (excluding those of heading 8516), and parts thereof	Manufacture from materials of any heading, except that of the product	
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	Manufacture from materials of any heading, except that of the product	
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners)	Manufacture from materials of any heading, except that of the product	

List of footnotes

- (1) The fish crustaceans, molluscs and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry or larvae ("Fry" means immature fish at a post-larvae stage, including fingerlings, parr, smolts and elvers).
- (2) For the special conditions relating to "specific processes", see introductory Notes 4.1 and 4.2

ANNEX III

APPENDIX III

Specimens of SACU - MERCOSUR certificate of origin and application for a SACU - MERCOSUR certificate of origin

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of Mercosur and the Customs authorities of SACU may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

SACU – MERCOSUR CERTIFICATE OF ORIGIN

1. Exporter (Name, full physical address and country)	N° A 000.000 <hr/> 2. CERTIFICATE OF ORIGIN USED IN PREFERENTIAL TRADE BETWEEN and (Insert the appropriate countries between which the products are traded)		
3. Consignee (Name, full physical address and country)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top; padding: 5px;"> 4. Includes products subject to tariff rate quota ⁽¹⁾ <input type="checkbox"/> YES <input type="checkbox"/> NO </td> <td style="width:50%; vertical-align: top; padding: 5px;"> 5. Do the under-mentioned products originate in a free zone? ⁽¹⁾ <input type="checkbox"/> Yes <input type="checkbox"/> No </td> </tr> </table>	4. Includes products subject to tariff rate quota ⁽¹⁾ <input type="checkbox"/> YES <input type="checkbox"/> NO	5. Do the under-mentioned products originate in a free zone? ⁽¹⁾ <input type="checkbox"/> Yes <input type="checkbox"/> No
4. Includes products subject to tariff rate quota ⁽¹⁾ <input type="checkbox"/> YES <input type="checkbox"/> NO	5. Do the under-mentioned products originate in a free zone? ⁽¹⁾ <input type="checkbox"/> Yes <input type="checkbox"/> No		
6. Transport details	7. Remarks		
8. Item number; marks and numbers; number and kind of packages⁽²⁾; description of goods⁽³⁾	9. Gross weight (kg) or other measure (no., litres, m³, etc.)	10. Invoice number(s) and date(s)	
11. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place: Date: (Signature)	12. CERTIFICATION BY THE CUSTOMS OR COMPETENT AUTHORITY The declaration by the exporter have been verified and found to be in compliance with requirements of Annex III. Export document number and date: Customs or competent authority office and country of issue: (Signature)	(Insert date and stamp)	

13. REQUEST FOR VERIFICATION	14. RESULT OF VERIFICATION
<p>(Insert name and address of the requested authority)</p> <p>..... </p>	<p>Verification carried out shows this certificate (1)</p> <p><input type="checkbox"/> was issued by the Customs Office or competent authority indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> Does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested (Insert name and address of the requesting authority)</p> <p>(1)..... </p> <p>Insert date and stamp)</p> <p>..... (Signature)</p> <p>(1) Any documents and information obtained suggesting that the information given on the proof or origin is incorrect shall be forwarded in support of the request for verification.</p>	<p>Requested Customs or competent authority: (Insert name and address of the requested authority)</p> <p>..... </p> <p>Insert date and stamp)</p> <p>..... (Signature)</p> <p>(2) Insert X in the appropriate box.</p>

- (1) Insert X in the appropriate box.
- (2) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.
- (3) Includes the tariff classification of the goods.

Notes

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the Customs authorities or competent authority of the issuing country.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.
4. In the cases of traded goods invoiced by a third operator, the following (reproduced from the commercial invoice) shall be inserted in Box 7: the name, address and country of the supplier of the goods and the number and date of the invoice therefor. If this number is not known at the time the certificate is issued, the importer shall present to the corresponding customs authorities or a competent authority a sworn declaration giving the reasons for that.

DECLARATION BY THE EXPORTER

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

DECLARE that the goods meet the conditions required for the issue of the attached certificate and that the the goods do not originate in a free zone;

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

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

SUBMIT the following supporting documents ⁽¹⁾ :

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities ; and

REQUEST the issue of the attached certificate for these goods.

(Place and date).....

(Signature).....

(1) For example: import documents, certificates of origin, invoices, manufacturer's declarations, etc., the referring to the products used in manufacture.

ANNEX III

APPENDIX IV

Understanding the Free Zones

SACU and MERCOSUR agree to continue their work to develop a common approach to the treatment of products manufactured or produced in Free Zones. In doing so, they will ensure balance in the PTA and consider the specific role and impact of Free Zones in the economic development of the Signatory Parties. For that purpose:

1. Within ninety (90) days after the signing of the Preferential Trade Agreement (PTA) between MERCOSUR and SACU, the Signatory Parties will designate focal points (names, titles, positions, contacts) for carrying out the commitments established in this Understanding.
2. Within thirty (30) days after the designation of the focal points, MERCOSUR and SACU will create a Joint Working Group to:
 - (a) analyze the rules, operations and overall procedures of Free Zones in MERCOSUR and SACU,
 - (b) facilitate missions, that may include Embassy officials, to visit Free Zones in the respective territories of the Parties in order to verify *in loco* the conditions under which they operate (including customs controls), and
 - (c) make recommendations on the treatment of goods from Free Zones under the PTA, taking into account the importance of effective customs controls and compliance with rules of origin of the PTA.
3. Within the Joint Working Group, MERCOSUR and SACU will exchange requests for documents and information they may consider necessary for the assessments on their Free Zones. Both sides will respond to questions and requests within a reasonable period of time after receiving them.
4. The Joint Working Group shall submit its findings and proposals to the Joint Administration Committee for a decision.