

AGREEMENT ON TRADE IN GOODS

BETWEEN

THE REPUBLIC OF KOREA

AND

THE REPUBLIC OF TURKEY

PREAMBLE

The Republic of Korea and the Republic of Turkey (hereinafter referred to as “the Parties” or “Korea” or “Turkey,” where appropriate);

RECALLING the Framework Agreement signed in xx, xx on the xx day of xx xxxx;

REAFFIRMING their commitment to gradually liberalise substantially all the trade in goods between the Parties; and

RESOLVED to contribute to the strengthening and reinforcement of the multilateral trading system as established through the World Trade Organization;

HAVE AGREED as follows:

CHAPTER 1 GENERAL DEFINITIONS

For the purposes of this Agreement, unless otherwise specified:

Agreement on Agriculture means the *Agreement on Agriculture*, in Annex 1A to the WTO Agreement;

Anti-Dumping Agreement means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

days means calendar days;

existing means in effect on the date of entry into force of this Agreement;

Framework Agreement means the *Framework Agreement Establishing a Free Trade Area between the Republic of Korea and the Republic of Turkey*, which forms part of legal instruments establishing the Korea-Turkey FTA;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, in Annex 1A to the WTO Agreement;

goods means products as understood in GATT 1994;

Harmonized System (HS) means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

Joint Committee means the Joint Committee established under Article 7.1 (the Joint Committee) of the Framework Agreement;

measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;

national means:

- (a) for Korea, a Korean national within the meaning of the *Nationality Act*; and
- (b) for Turkey, a Turkish citizen within the meaning of the *Turkish Constitution*;

originating means qualifying under the rules of origin set out in the Protocol on Rules of Origin and Origin Procedures;

person means a natural person or a juridical person;

preferential tariff treatment means the customs duty rate applicable under this Agreement to an originating good;

Safeguards Agreement means the *Agreement on Safeguards*, in Annex 1A to the WTO Agreement;

sanitary or phytosanitary measure means any measure referred to in paragraph 1 of Annex A of the SPS Agreement;

SCM Agreement means the *Agreement on Subsidies and Countervailing Measures*, in Annex 1A to the WTO Agreement;

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, in Annex 1A to the WTO Agreement;

TBT Agreement means the *Agreement on Technical Barriers to Trade*, in Annex 1A to the WTO Agreement;

territory means:

- (a) for Korea, the land, maritime, and airspace under its sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its law; and
- (b) for Turkey, the land territory, internal waters, the territorial sea and the airspace above them, as well as the maritime areas over which Turkey has sovereign rights or jurisdiction for the purpose of exploration, exploitation and preservation of natural resources whether living or non-living pursuant to international law;

WCO means the World Customs Organization;

WTO means the World Trade Organization; and

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization*, done on April 15, 1994.

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

Section A: Common Provisions

ARTICLE 2.1: OBJECTIVE

The Parties shall gradually liberalise substantially all the trade in goods between them over a transitional period starting from the date of entry into force of this Agreement, in accordance with this Agreement and in conformity with Article XXIV of GATT 1994.

ARTICLE 2.2: CUSTOMS DUTY

For the purposes of this Chapter, a customs duty includes any duty or charge of any kind imposed on, or in connection with, the importation of a good, including any form of surtax or surcharge imposed on, or in connection with, such importation. A customs duty does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article 2.6 in respect of the like domestic good or in respect of an article from which the imported good has been manufactured or produced in whole or in part;
- (b) duty imposed pursuant to the laws of a Party consistently with Chapter 4 (Trade Remedies);
- (c) fee or other charge imposed pursuant to the laws of a Party consistently with Article 2.8;
- (d) premium offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas; and
- (e) duty imposed pursuant to the laws of a Party consistently with Article 5 of the Agreement on Agriculture.

ARTICLE 2.3: CLASSIFICATION OF GOODS

The classification of goods in trade between the Parties shall be that set out in each Party's respective tariff nomenclature interpreted in conformity with the Harmonized System.

Section B: Reduction or Elimination of Customs Duties

ARTICLE 2.4: REDUCTION OR ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods of the other Party in accordance with its Schedule included in Annex 2.
2. If at any moment a Party reduces its applied most favoured nation (hereinafter referred to as “MFN”) customs duty rate after the entry into force of this Agreement, that duty rate shall apply as regards trade covered by this Agreement if and for as long as it is lower than the customs duty rate calculated in accordance with its Schedule included in Annex 2.
3. On request of either Party, the Parties shall consult each other to consider the possibility of accelerating and broadening the scope of the reduction or elimination of customs duties on imports between them. Following such consultations, a decision by the Joint Committee on the acceleration or broadening of the scope of the reduction or elimination of a customs duty on a good shall supersede any duty rate or staging category determined pursuant to the respective Party’s Schedule included in Annex 2 for that good, subject to the Parties’ respective applicable legal requirements and procedures.

ARTICLE 2.5 STANDSTILL

Except as otherwise provided in this Agreement, including as explicitly set out in each Party’s Schedule included in Annex 2, neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party. This shall not preclude either Party from raising a customs duty to the level established in its Schedule included in Annex 2 following a unilateral reduction on an MFN basis.

Section C: Non-Tariff Measures

ARTICLE 2.6: NATIONAL TREATMENT

Each Party shall accord national treatment to goods of the other Party in accordance with Article III of GATT 1994, including its interpretative notes; and to this end, Article III of GATT 1994, including its interpretative notes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.7: IMPORT AND EXPORT RESTRICTIONS

Neither Party shall adopt or maintain any prohibition or restriction other than duties, taxes or other charges on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994, including its interpretative notes; and to this end, Article XI of GATT 1994, including its interpretative notes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.8: FEES AND OTHER CHARGES ON IMPORTS

Each Party shall ensure that all fees and charges of whatever character (other than customs duties and the items that are excluded from the definition of a customs duty under Article 2.2(a), (b), (d) and (e)) imposed on, or in connection with, importation are limited in amount to the approximate cost of services rendered, are not calculated on an *ad valorem* basis, and do not represent an indirect protection to domestic goods or taxation of imports for fiscal purposes.

ARTICLE 2.9: DUTIES, TAXES OR OTHER FEES AND CHARGES ON EXPORTS

Neither Party shall maintain or institute any duties, taxes or other fees and charges imposed on, or in connection with, the exportation of goods to the territory of the other Party, or any internal taxes, fees and charges on goods exported to the territory of the other Party that are in excess of those imposed on like goods destined for internal sale.

ARTICLE 2.10: SANITARY AND PHYTOSANITARY MEASURES

1. The Parties affirm their existing rights and obligations with respect to each other under the SPS Agreement.
2. In particular, neither Party shall apply its sanitary and phytosanitary measures as an arbitrary or unjustifiable discrimination or a disguised restriction on trade between them.
3. Neither Party shall have recourse to Chapter 6 (Dispute Settlement) of the Framework Agreement for any matter arising under this Article.

ARTICLE 2.11: TRADE RELATED NON-TARIFF MEASURES

1. Each Party shall ensure the transparency of its non-tariff measures affecting trade between the Parties and that any such measures are not prepared, adopted or applied with the view to or with the effect of creating unnecessary obstacles to trade between the Parties.
2. To this end, the coordination mechanism, committee or working group, if any, which is most closely related to a specific non-tariff measure, shall review such a measure when a Party identifies that measure for consideration.
3. The coordination mechanism, committee or working group referred to in paragraph 2, shall consider approaches that may better facilitate trade between the Parties and present to the Parties the result of its consideration, including any recommendations, preferably within 12 months. The result of such consideration and recommendations shall be submitted to the Joint Committee for consideration and/or action.

Section D: Exceptions Related to Trade in Goods

ARTICLE 2.12: GENERAL EXCEPTIONS

1. The Parties affirm that their existing rights and obligations under Article XX of GATT 1994, including its interpretative notes, which is incorporated into and made part of this Agreement, shall apply to trade in goods covered by this Agreement, *mutatis mutandis*.
2. The Parties understand that before taking any measures provided for in subparagraphs (i) and (j) of Article XX of GATT 1994, the Party intending to take the measures shall supply the other Party with all relevant information, with a view to seeking a solution acceptable to the Parties. The Parties may agree on any means needed to put an end to the difficulties. If no agreement is reached within 30 days of supplying such information, the Party may apply measures under this Article on the good concerned. Where exceptional and critical circumstances requiring immediate action make prior information or examination impossible, the Party intending to take the measures may apply forthwith the precautionary measures necessary to deal with the situation and shall inform the other Party immediately thereof.

Section E: Institutional Provisions

ARTICLE 2.13: COMMITTEE ON TRADE IN GOODS

1. The Parties hereby establish the Committee on Trade in Goods pursuant to Article 7.2 (Committees and Working Groups) of the Framework Agreement. The Committee on Trade in Goods shall meet upon the request of a Party or of the Joint Committee to consider any matter arising under this Chapter and comprise representatives of the Parties.
2. The functions of the Committee on Trade in Goods shall include:

- a) promoting trade in goods between the Parties, including through consultations on accelerating and broadening the scope of tariff elimination under this Agreement and any other issues as appropriate;
- b) addressing tariff and non-tariff measures affecting trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration; and
- c) providing a forum for discussion or the exchange of information on matters related to sanitary and phytosanitary measures which may, directly or indirectly, affect trade between the Parties with a view to minimizing their negative effects on trade and seeking mutually acceptable alternatives;

in so far as these tasks have not been entrusted to the relevant Working Group established pursuant to Article 7.2 (Committees and Working Groups) of the Framework Agreement.

ANNEX 2
REDUCTION OR ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in a Party's Schedule included in this Annex, the following staging categories apply to the reduction or elimination of customs duties by each Party pursuant to Article 2.4.1:

- (a) customs duties on originating goods provided for in the items in staging category "0" in a Party's Schedule shall be eliminated entirely and such goods shall be free of any customs duties on the date of entry into force of this Agreement;
- (b) customs duties on originating goods provided for in the items in staging category "3" in a Party's Schedule shall be removed in four equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of any customs duties, effective January 1 of year four;
- (c) customs duties on originating goods provided for in the items in staging category "5" in a Party's Schedule shall be removed in six equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of any customs duties, effective January 1 of year six;
- (d) customs duties on originating goods provided for in the items in staging category "7" in a Party's Schedule shall be removed in eight equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of any customs duties, effective January 1 of year eight;
- (e) for the originating goods provided for in the items in staging category "7A" in a Party's Schedule, the preferential customs duties shall be applied in accordance with the following table:

| <div>Year Category</div> | One | Two | Three | Four | Five | Six | Seven | Eight |
|------------------------------|------|------|-------|------|------|------|-------|-------|
| 7A | 8.50 | 7.00 | 5.83 | 4.67 | 3.50 | 2.33 | 1.17 | 0 |

- (f) customs duties on originating goods provided for in the items in staging category "10" in a Party's Schedule shall be removed in eleven equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of any customs duties, effective January 1 of year eleven;
- (g) originating goods provided for in the items in staging category "E" shall remain at base rates;
- (h) no obligations regarding customs duties in this Agreement shall apply

with respect to items in staging category “R”. Nothing in this Agreement shall affect Korea’s rights and obligations with respect to its implementation of the commitments set out in the WTO document WT/Let/492 (Certification of Modifications and Rectifications to Schedule LX-Republic of Korea) dated 13 April, 2005 and any amendments thereto; and

- (i) originating goods provided for in the items in staging category “RD” (Reduced Duty) shall be subject to tariff reductions from the base rate to the reduced duty indicated in each Party’s Schedule on the date of entry into force of this Agreement.

2. The tariff lines which are subject to specific customs duties shall have such specific customs duties removed in equal stages in accordance with the staging categories provided in a Party’s Schedule set out in paragraph 1.

3. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party’s Schedule.

4. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest tenth of one Turkish Kurus for Turkey and the nearest Korean won for Korea.

5. For the purposes of this Annex and a Party’s Schedule, year one means the year of entry into force of this Agreement as provided in Article 6.1 (Entry into Force).

6. For the purposes of this Annex and a Party’s Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

7. Notwithstanding paragraph 1(g), standstill obligations under Article 2.5 shall not apply to the tariff lines marked with “NS” in the staging category column.

GENERAL NOTES
TARIFF SCHEDULE OF KOREA

1. Relation to the Harmonized Tariff Schedule of Korea (HSK). The provisions of this Schedule are generally expressed in terms of the HSK, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.
2. Base Rates of Customs Duty. The base rates of duty set out in this Schedule reflect the Korean Customs Duty MFN rates of duty in effect on January 1, 2010.

GENERAL NOTES
TARIFF SCHEDULE OF TURKEY

1. Relation to the Harmonized Tariff Schedule of Turkey (HST). The provisions of this Schedule are generally expressed in terms of the HST, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HST. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HST, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HST.

2. Base Rates of Customs Duty. The base rates of duty set out in this Schedule reflect the Turkish Customs Duty MFN rates of duty in effect on January 1, 2010.

CHAPTER 3

CUSTOMS AND TRADE FACILITATION

ARTICLE 3.1: OBJECTIVES AND PRINCIPLES

With the objectives of facilitating trade and promoting customs cooperation on a bilateral and multilateral basis, the Parties agree to cooperate and to adopt and apply their import, export and transit requirements and procedures for goods on the basis of the following objectives and principles:

- (a) in order to ensure that import, export and transit requirements and procedures for goods are efficient and proportionate:
 - (i) each Party shall adopt or maintain expedited customs procedures while maintaining appropriate customs control and selection procedures;
 - (ii) import, export and transit requirements and procedures shall be no more administratively burdensome or trade restrictive than necessary to achieve legitimate objectives;
 - (iii) each Party shall provide for clearance of goods with a minimum of documentation and make electronic systems accessible to customs users;
 - (iv) each Party shall use information technology that expedites procedures for the release of goods;
 - (v) each Party shall ensure that its customs authorities and agencies involved in border controls including import, export and transit matters, cooperate and coordinate their activities; and
 - (vi) each Party shall provide that the use of customs brokers is optional;
- (b) import, export and transit requirements and procedures shall be based on international trade and customs instruments and standards which the Parties have accepted, except when they would be an inappropriate or ineffective means for the fulfillment of the legitimate objectives pursued;
- (c) requirements and procedures shall be transparent and predictable for importers, exporters and other interested parties;
- (d) each Party, where it is deemed to be necessary, shall consult in a timely manner with representatives of the trading community and other interested parties, including on significant new or amended requirements and procedures prior to their adoption;

- (e) risk management principles or procedures shall be applied to focus compliance efforts on transactions that merit attention;
- (f) each Party shall cooperate and exchange information for the purpose of promoting the application of, and compliance with, the trade facilitation measures agreed upon under this Agreement; and
- (g) measures to facilitate trade shall not prejudice the fulfillment of legitimate policy objectives, such as the protection of national security, health and the environment.

ARTICLE 3.2: RELEASE OF GOODS

1. Each Party shall adopt and apply simplified and efficient customs and other trade-related requirements and procedures in order to facilitate trade between the Parties.

2. Pursuant to paragraph 1, each Party shall exert its best efforts to ensure that its customs authorities, border agencies or other competent authorities apply requirements and procedures that:

- (a) provide for the release of goods within a period no longer than that required to ensure compliance with its customs and other trade-related laws and formalities. Each Party shall work to further reduce release time;
- (b) provide for advance electronic submission and eventual processing of information before physical arrival of goods, “pre-arrival processing”, to enable the release of goods on arrival;
- (c) allow importers to obtain the release of goods from customs before, and without prejudice to, the final determination by its customs authority of the applicable customs duties, taxes and fees¹; and
- (d) allow goods to be released for free circulation at the point of arrival, without temporary transfer to warehouses or other facilities.

3. Each Party shall work towards the implementation of initiatives that harmonise the data requirements of its respective agencies associated with the importation, exportation or transit of goods, and minimize the submission of trade data, with the objective of allowing importers and exporters to present all required data to one agency.

4. Where a Party determines to detain under customs control a good imported from the territory of the other Party due to a perceived failure to comply with the regulations or laws of the importing Party, relevant authorities of that Party shall immediately notify the importer of the reasons for the detention of the good in accordance with its domestic laws and regulations.

¹ A Party may require an importer to provide sufficient guarantee in the form of a surety, a deposit or some other appropriate instruments, covering the ultimate payment of the customs duties, taxes and fees in connection with the importation of the goods.

ARTICLE 3.3: SIMPLIFIED CUSTOMS PROCEDURE

The Parties shall endeavour to apply simplified import and export procedures for traders or economic operators which meet specific criteria decided by a Party, providing in particular more rapid release and clearance of goods, including advance electronic submission and processing of information before physical arrival of consignments, a lower incidence of physical inspections, and facilitation of trade with regard to, for example, simplified declarations with a minimum of documentation.

ARTICLE 3.4: AUTOMATION

Each customs administration shall apply information technology that expedites procedures for the release of goods to support customs operations, where it is cost-effective and efficient, particularly in the paperless trading context, taking into account developments in this area within the WCO.

ARTICLE 3.5: AUTHORIZED ECONOMIC OPERATOR

The Parties shall promote the implementation of the Authorized Economic Operator (AEO) concept. Acknowledgment of the AEO security status should be taken into account to secure the international trade supply chain and trade facilitation benefits should be provided in return for meeting customs security standards.

ARTICLE 3.6: RISK MANAGEMENT

Each Party shall apply risk management systems, to the extent possible in an electronic manner, for risk analysis and targeting that enable its customs authorities to focus inspection activities on high risk goods and that simplify the clearance and movement of low-risk goods. Each Party shall draw upon the revised *International Convention on the Simplification and Harmonization of Customs Procedures of 1999* (hereinafter referred to as the “Kyoto Convention”) and WCO Risk Management Guidelines for its risk management procedures.

ARTICLE 3.7: TRANSPARENCY

1. Each Party shall ensure that its customs and other trade-related laws, regulations and general administrative procedures and other requirements, including fees and charges, are readily available to all interested parties, via an officially designated medium and, where feasible and possible, official website.
2. Each Party shall designate or maintain one or more inquiry or information points to address inquiries by interested persons concerning customs and other trade-related matters.
3. Each Party shall consult with, and provide information to, representatives of the trading community and other interested parties. Such consultations and information shall

cover significant new or amended requirements and procedures and the opportunity to comment shall be provided prior to their adoption.

ARTICLE 3.8: ADVANCE RULINGS

1. Upon written request from traders, each Party shall issue written advance rulings, through its customs authorities, prior to the importation of a good into its territory in accordance with its laws and regulations, on tariff classification, origin or any other such matters as the Party may decide.
2. Subject to any confidentiality requirements in its laws and regulations, each Party shall publish, e.g. on the Internet, its advance rulings on tariff classification and any other such matters as the Party may decide.
3. To facilitate trade, the Parties shall include in their bilateral dialogue regular updates on changes in their respective legislation on the matters referred to in paragraphs 1 and 2.

ARTICLE 3.9: APPEAL PROCEDURES

1. Each Party shall ensure that with respect to its determinations on customs matters and other import, export and transit requirements and procedures, persons concerned who are the subject of such determinations shall have access to review or appeal of such determinations. A Party may require that an appeal be initially heard by the same agency, its supervisory authority or a judicial authority prior to a review by a higher independent body, which may be a judicial authority or administrative tribunal.
2. The producer or exporter may provide, upon request by the reviewing authority to the producer or exporter, information directly to the Party conducting the administrative review. The exporter or producer providing the information may ask the Party conducting the administrative review to treat that information as confidential in accordance with its laws and regulations.

ARTICLE 3.10: CONFIDENTIALITY

1. Any information provided by persons or authorities of a Party to the authorities of the other Party pursuant to this Chapter shall, including where requested pursuant to Article 3.9, be treated as being of a confidential or restricted nature, depending on the laws and regulations applicable in each Party. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws and regulations of the Party that received it.
2. Information referred to in paragraph 1 shall not be used by the authorities of the Party which has received it for purposes other than what it has been provided for without the express permission of the person or authority providing it.

3. Other than with the express permission of the person or authority that provided it, the information referred to in paragraph 1 shall not be published or otherwise disclosed to any persons, except where obliged or authorised to do so under the laws and regulations of the Party that received it in connection with legal proceedings. The person that provided the information shall be notified of such disclosure, wherever possible, in advance.

4. Where an authority of a Party requests information pursuant to this Chapter, it shall notify the requested persons of any possibility of disclosure in connection with legal proceedings.

ARTICLE 3.11: PRE-SHIPMENT INSPECTIONS

Neither Party shall require the use of pre-shipment inspections or their equivalent.

ARTICLE 3.12: POST CLEARANCE AUDIT

Each Party shall provide traders with the opportunity to benefit from the application of efficient post clearance audits. The application of post clearance audits shall not impose unwarranted or unjustified requirements or burdens on traders.

ARTICLE 3.13: CUSTOMS VALUATION

The Customs Valuation Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*. The reservations and options provided for in Article 20 and paragraphs 2 through 4 of Annex III of the Customs Valuation Agreement shall be applicable.

ARTICLE 3.14: CUSTOMS COOPERATION

1. The Parties shall enhance their cooperation in customs and customs-related matters.

2. The Parties undertake to develop trade facilitation actions in customs matters taking account of the work done in this connection by international organisations. This may include testing of new customs procedures.

3. The Parties affirm their commitment to the facilitation of the legitimate movement of goods and shall exchange expertise on measures to improve customs techniques and procedures, and on computerised systems.

4. The Parties shall commit to:

- (a) pursuing the harmonisation of documentation and data elements used in trade according to international standards for the purpose of facilitating the flow of trade between them in customs-related matters regarding the importation, exportation and transit of goods;

- (b) intensifying cooperation between their customs laboratories and scientific departments and to working towards the harmonisation of customs laboratories methods;
- (c) exchanging customs' personnel;
- (d) jointly organising training programmes on customs-related issues, for the officials who participate directly in customs procedures;
- (e) developing effective mechanisms for communicating with the trade and business communities;
- (f) assisting, to the extent practicable, each other in the tariff classification, valuation and determination of origin;
- (g) promoting strong and efficient intellectual property rights enforcement by customs authorities, regarding imports, exports, re-exports, transit, transshipments and other customs procedures, and in particular as regards counterfeit goods; and
- (h) improving the security, while facilitating trade, of sea-container and other shipments from all locations that are imported into, transhipped through, or transiting the Parties. The Parties agree that the objectives of the intensified and broadened cooperation include, but are not limited to:
 - (i) working together to reinforce the customs related aspects for securing the logistics chain of international trade; and
 - (ii) coordinating positions, to the greatest extent practicable, in any multilateral fora where issues related to container security may be appropriately raised and discussed.

5. The Parties recognise that technical cooperation between them is fundamental to facilitating compliance with the obligations set forth in this Agreement and to achieving high levels of trade facilitation. The Parties, through their customs administrations, agree to develop a technical cooperation programme under mutually agreed terms as to the scope, timing and cost of cooperative measures in customs and customs-related areas.

6. Through the Parties' respective customs administrations and other border-related authorities, the Parties shall review relevant international initiatives on trade facilitation, including, *inter alia*, relevant work in the WTO and WCO, to identify areas where further joint action would facilitate trade between the Parties and promote shared multilateral objectives. The Parties shall work together to establish, wherever possible, common positions in international organizations in the field of customs and trade facilitation, notably in the WTO and WCO.

7. The Parties shall assist each other in implementation and enforcement of this Chapter, the Protocol on Rules of Origin and Origin Procedures, and their respective customs laws or regulations.

ARTICLE 3.15: MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

The Parties shall provide mutual administrative assistance in customs matters in accordance with the *Agreement between the Government of the Republic of Turkey and the Government of the Republic of Korea on Cooperation and Mutual Assistance in Customs Matters*.

ARTICLE 3.16: CUSTOMS CONTACT POINTS

1. The Parties shall exchange lists of designated contact points for matters arising under this Chapter and the Protocol on Rules of Origin and Origin Procedures.
2. The contact points shall endeavour to resolve operational matters covered by this Chapter through consultations. If a matter cannot be resolved through the contact points, the matter shall be referred to the Customs Committee referred to in Article 3.17.

ARTICLE 3.17: CUSTOMS COMMITTEE

1. The Parties hereby establish the Customs Committee pursuant to Article 7.2 (Committees and Working Groups) of the Framework Agreement. The Customs Committee shall ensure the proper functioning of this Chapter and the Protocol on Rules of Origin and Origin Procedures and examine all issues arising from their application. For matters covered by this Agreement, it shall report to the Joint Committee established pursuant to 7.1 (Joint Committee) of the Framework Agreement.
2. The Customs Committee shall consist of representatives of the customs and other competent authorities of the Parties responsible for customs and trade facilitation matters, and for the management of the Protocol on Rules of Origin and Origin Procedures.
3. The Customs Committee shall adopt its rules of procedure, if considered necessary, and meet annually, the location of the meeting alternating between the Parties.
4. On request of a Party, the Customs Committee shall meet to discuss and endeavour to resolve any difference that may arise between the Parties on matters as included in this Chapter and the Protocol on Rules of Origin and Origin Procedures.
5. The Customs Committee may formulate resolutions, recommendations or opinions which it considers necessary for the attainment of the common objectives and sound functioning of the mechanisms established in this Chapter and the Protocol on Rules of Origin and Origin Procedures.

CHAPTER 4 TRADE REMEDIES

Section A: Bilateral Safeguard Measures

ARTICLE 4.1: APPLICATION OF A BILATERAL SAFEGUARD MEASURE

1. If, as a result of the reduction or elimination of a customs duty under this Agreement, originating goods of a Party are being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry producing like or directly competitive goods, the importing Party may adopt measures provided for in paragraph 2 in accordance with the conditions and procedures laid down in this Section.

2. The importing Party may take a bilateral safeguard measure which:

- (a) suspends further reduction of the rate of customs duty on the good concerned provided for under this Agreement; or
- (b) increases the rate of customs duty on the good to a level which does not exceed the lesser of:
 - (i) the MFN applied rate of customs duty on the good in effect at the time the measure is taken; or
 - (ii) the base rate of customs duty specified in the Schedules included in Annex 2 (Reduction or Elimination of Customs Duties) pursuant to Article 2.4 (Reduction or Elimination of Customs Duties).

ARTICLE 4.2: CONDITIONS AND LIMITATIONS

1. A Party shall notify the other Party in writing of the initiation of an investigation described in paragraph 2 and consult with the other Party as far in advance of applying a bilateral safeguard measure as practicable, with a view to reviewing the information arising from the investigation and exchanging views on the measure.

2. A Party shall apply a bilateral safeguard measure only following an investigation by its competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Article 4.2(a) of the Safeguards Agreement and to this end, Article 4.2(a) of the Safeguards Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*.

4. Each Party shall ensure that its competent authorities complete any such investigation within one year of its date of initiation.
5. Neither Party shall apply a bilateral safeguard measure:
 - (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;
 - (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the applying Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a bilateral safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or
 - (c) beyond the expiration of the transition period, except with the consent of the other Party.
6. When a Party terminates a bilateral safeguard measure, the rate of customs duty shall be the rate that, according to its Schedule included in Annex 2 (Reduction or Elimination of Customs Duties), would have been in effect but for the measure.
7. Neither Party shall apply a safeguard measure more than once against the same good.
8. Where the expected duration of the safeguard measure is over one year, the applying Party shall progressively liberalise it at regular intervals.

ARTICLE 4.3: PROVISIONAL MEASURES

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis pursuant to a preliminary determination that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports cause serious injury, or threat thereof, to the domestic industry.
2. Before applying a safeguard measure on a provisional basis, the applying Party shall notify the other Party and shall immediately initiate consultations after applying the measure.
3. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of Articles 4.2.2 and 4.2.3. The Party shall promptly refund any tariff increases if the investigation described in Article 4.2.2 does not result in a finding that the requirements of Article 4.1 are met. The duration of any provisional measure shall be counted as part of the period prescribed by Article 4.2.5(b).

ARTICLE 4.4: COMPENSATION

1. A Party applying a bilateral safeguard measure shall consult with the other Party in order to mutually agree on appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the safeguard measure. The Party shall provide an opportunity for such consultations no later than 30 days after the application of the bilateral safeguard measure.
2. If the consultations under paragraph 1 do not result in an agreement on trade liberalising compensation within 30 days after the consultations begin, the Party whose goods are subject to the bilateral safeguard measure may suspend the application of substantially equivalent concessions to the Party applying the safeguard measure.
3. The right of suspension referred to in paragraph 2 shall not be exercised for the first two years during which a bilateral safeguard measure is in effect, provided that the safeguard measure has been taken as a result of an absolute increase in imports and that such measure conforms to this Agreement.

ARTICLE 4.5: DEFINITIONS

For the purposes of this Section:

serious injury and **threat of serious injury** shall be understood in accordance with Article 4.1(a) and (b) of the Safeguards Agreement. To this end, Article 4.1(a) and (b) of the Safeguards Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*;

transition period means the 10-year period following the date of entry into force of this Agreement.

Section B: Global Safeguard Measures

ARTICLE 4.6: GLOBAL SAFEGUARD MEASURES

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. Unless otherwise provided in this Article, this Agreement does not confer any additional rights or impose any additional obligations on the Parties with regard to measures taken under Article XIX of GATT 1994 and the Safeguards Agreement.
2. At the request of the other Party, the Party intending to take safeguard measures shall provide immediately *ad hoc* written notification of all pertinent information on the initiation of a safeguard investigation, the provisional findings and the final findings of the investigation.

3. Neither Party shall apply, with respect to the same good, at the same time:
 - (a) a bilateral safeguard measure in accordance with Article 4.1; and
 - (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.
4. Neither Party shall have recourse to Chapter 6 (Dispute Settlement) of the Framework Agreement for any matter arising under this Section.

Section C: Anti-Dumping and Countervailing Duties

ARTICLE 4.7: GENERAL PROVISIONS

1. Sharing the need to condemn unfair competition in their bilateral trade and agreeing to enhance and promote fair competition, the Parties maintain their rights and obligations under Article VI and XVI of GATT 1994, the Anti-Dumping Agreement and the SCM Agreement.
2. Except as otherwise provided in this Section, this Agreement does not confer any additional rights or obligations on the Parties with regard to the initiation and conduct of dumping and subsidy investigations as well as the application of anti-dumping and countervailing measures.
3. In order to enhance transparency in the implementation of the WTO Agreement in anti-dumping or countervailing cases between the Parties:
 - (a) when anti-dumping margins are established on the weighted-to-weighted basis or transaction-to-transaction basis, or weighted-to-transaction basis, all individual margins, whether positive or negative, should be counted toward the average²;
 - (b) on the condition that the level of anti-dumping or countervailing duty is sufficient to remove the injury, the investigating Party is expected to systematically impose a duty lesser than the dumping margin or amount of subsidy; and
 - (c) the investigating Party shall request an exporter or producer in the territory of the other Party for the timely response to its questionnaires. When the investigating Party finds major deficiency in information in a questionnaire response from relevant exporter or producer received before the deadline or requires clarifications for the purpose of investigation, the investigating Party shall demand missing information or request clarification of information concerning the answers to the

² This is without prejudice to the position each Party takes in the WTO's DDA Negotiations on Rules.

questionnaires. This procedure shall not be used to cause unwarranted delays in the investigation or to circumvent the deadlines.

ARTICLE 4.8: NOTIFICATION AND CONSULTATIONS

1. After receipt by a Party's competent authorities of a properly documented anti-dumping application with respect to imports from the other Party, and no later than 15 days before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application.
2. After receipt by a Party's competent authorities of a properly documented countervailing duty application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting to consult with its competent authorities regarding the application.

ARTICLE 4.9: INVESTIGATION AFTER TERMINATION RESULTING FROM A REVIEW

The Parties agree to examine, with special care, any application for initiation of an anti-dumping investigation on a good originating in the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review. Unless this pre-initiation examination indicates that the circumstances have changed, the investigation shall not proceed.

ARTICLE 4.10: CUMULATIVE ASSESSMENT

When imports from more than one country are simultaneously subject to anti-dumping or countervailing duty investigation, a Party shall examine, with special care, whether the cumulative assessment of the effect of the imports of the other Party is appropriate in light of the conditions of competition between the imported goods and the conditions of competition between the imported goods and the like domestic goods.

ARTICLE 4.11: *DE-MINIMIS* STANDARD APPLICABLE TO REVIEW

1. Any measure subject to a review in accordance with Article 11 of the Anti-Dumping Agreement shall be terminated where it is determined that the dumping margin if calculated is less than the *de-minimis* threshold set out in Article 5.8 of the Anti-Dumping Agreement.
2. When determining individual margins in accordance with Article 9.5 of the Anti-Dumping Agreement, no duty shall be imposed on exporters or producers in the exporting Party for which it is determined, on the basis of representative export sales, that the dumping margin is less than the *de-minimis* threshold set out in Article 5.8 of the Anti-Dumping Agreement.

ARTICLE 4.12: DISPUTE SETTLEMENT

Neither Party shall have recourse to Chapter 6 (Dispute Settlement) of the Framework Agreement for any matter arising under this Section.

CHAPTER 5

TECHNICAL BARRIERS TO TRADE

ARTICLE 5.1: AFFIRMATION OF THE TBT AGREEMENT

Each Party affirms its existing rights and obligations with respect to each other under the TBT Agreement.

ARTICLE 5.2: SCOPE AND DEFINITIONS

1. This Chapter shall apply to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures as defined in the TBT Agreement that may affect trade in goods between the Parties.
2. Notwithstanding paragraph 1, this Chapter shall not apply to:
 - (a) purchasing specifications prepared by governmental bodies for production or consumption requirements of such bodies; or
 - (b) sanitary and phytosanitary measures as defined in Annex A of the SPS Agreement.
3. For the purposes of this Chapter, the definitions of Annex 1 of the TBT Agreement shall apply.

ARTICLE 5.3: COOPERATION

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets.
2. In their bilateral cooperation, the Parties shall seek to identify, develop and promote trade facilitating initiatives which may include, but are not limited to:
 - (a) reinforcing cooperation through, for example, the exchange of information, experiences and data and scientific and technical cooperation with a view to improving the quality and level of their technical regulations and making efficient use of regulatory resources;
 - (b) where appropriate, simplifying technical regulations, standards and conformity assessment procedures;
 - (c) where the Parties agree, and where appropriate, for example where no international standard exists, avoiding unnecessary divergence in approach to regulations and conformity assessment procedures, and working towards the possibility of converging or aligning technical requirements; and

- (d) promoting and encouraging bilateral cooperation between their respective organizations, public or private, responsible for metrology, standardisation, testing, certification and accreditation.

3. On request, a Party shall give due consideration to proposals that the other Party makes for cooperation under the terms of this Chapter.

4. Each Party shall give positive consideration to a request by the other Party to negotiate agreements for the recognition of the results of its conformity assessment procedures conducted by bodies in the other Party's territory in areas, *inter alia* pharmaceutical products, medical devices, electronics, motor vehicles and parts, and chemicals.

ARTICLE 5.4: TECHNICAL REGULATIONS

The Parties agree:

- (a) to fulfil the transparency obligations of the Parties as indicated in the TBT Agreement; and
- (b) to use relevant international standards as a basis for technical regulations including conformity assessment procedures, except when such international standards would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued.

ARTICLE 5.5: STANDARDS

1. The Parties reconfirm their obligations under Article 4.1 of the TBT Agreement to ensure that their standardizing bodies accept and comply with the Code of Good Practice for the Preparation and Adoption of Standards in Annex 3 to the TBT Agreement, and also have regard to the principles set out in *Decisions and Recommendations adopted by the Committee* since 1 January 1995, G/TBT/1/rev.10, 9 June 2011, Annex B (*Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the TBT Agreement*), issued by the WTO Committee on Technical Barriers to Trade.

2. The Parties undertake to exchange information on:

- (a) their use of standards in connection with technical regulations;
- (b) each other's standardisation processes, and the extent of use of international standards as a basis for their national and regional standards; and
- (c) cooperation agreements implemented by either Party on standardisation, for example information on standardisation issues in free trade agreements with non-parties.

ARTICLE 5.6: CONFORMITY ASSESSMENT AND ACCREDITATION

1. The Parties recognise that a broad range of mechanisms exist to facilitate the acceptance of the results of conformity assessment procedures conducted in the territory of the other Party, including:

- (a) agreements on mutual acceptance of the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party;
- (b) accreditation procedures for qualifying conformity assessment bodies located in the territory of the other Party;
- (c) governmental designation of conformity assessment bodies located in the territory of the other Party;
- (d) recognition by a Party of the results of conformity assessment procedures conducted in the territory of the other Party;
- (e) voluntary arrangements between conformity assessment bodies in the territory of each Party; and
- (f) the importing Party's acceptance of a supplier's declaration of conformity.

2. Having regard in particular to those considerations, the Parties undertake:

- (a) to intensify their exchange of information on these and similar mechanisms with a view to facilitating the acceptance of conformity assessment results;
- (b) to exchange information on conformity assessment procedures, and in particular on the criteria used to select appropriate conformity assessment procedures for specific products;
- (c) to exchange information on accreditation policy, and to consider how to make best use of international standards for accreditation, and international agreements involving the Parties' accreditation bodies, for example, through the mechanisms of the International Laboratory Accreditation Cooperation and the International Accreditation Forum; and
- (d) in line with Article 5.1.2 of the TBT Agreement, to require conformity assessment procedures that are not more strict than necessary.

ARTICLE 5.7: MARKET SURVEILLANCE

The Parties undertake to exchange views on market surveillance and enforcement activities.

ARTICLE 5.8: COORDINATION MECHANISM

1. The Parties agree to nominate TBT Coordinators and to give appropriate information to the other Party when their TBT Coordinator changes. The TBT Coordinators shall work jointly in order to facilitate the implementation of this Chapter and cooperation between the Parties in all matters pertaining to this Chapter.
2. The Coordinator's functions shall include:
 - (a) monitoring the implementation and administration of this Chapter, promptly addressing any issue that either Party raises related to the development, adoption, application or enforcement of standards, technical regulations and conformity assessment procedures, and upon either Party's request, consulting on any matter arising under this Chapter;
 - (b) enhancing cooperation in the development and improvement of standards, technical regulations and conformity assessment procedures;
 - (c) arranging the establishment of working groups, which may include or consult with non-governmental experts and stakeholders as mutually agreed by the Parties;
 - (d) exchanging information on developments in non-governmental, regional and multilateral fora related to standards, technical regulations and conformity assessment procedures; and
 - (e) reviewing this Chapter in light of any developments under the TBT Agreement.
3. The Coordinators shall communicate with each other by any agreed method that is appropriate for the efficient and effective discharge of their functions.
4. For the purposes of this Article, the TBT Coordinator shall be:
 - (a) in the case of Korea, the Korean Agency for Technology and Standards, or its successor; and
 - (b) in the case of Turkey, the Ministry of Economy, Directorate General for Product Safety and Inspections, or its successor.

ARTICLE 5.9: EXCHANGE OF INFORMATION

1. When information or explanation is provided by a Party on request of the other Party pursuant to this Chapter, it shall be provided in print, electronically or through any other appropriate means within a reasonable period.
2. Nothing in this Chapter shall be construed to require a Party to furnish any information the disclosure of which it considers is contrary to its essential security interests.

ARTICLE 5.10: TRANSPARENCY

1. Each Party shall ensure that economic operators of the other Party, located in its territory and registered under its relevant laws and regulations, are allowed to participate in any formal public consultative process concerning development of technical regulations, on terms no less favourable than those accorded to its own legal or natural persons.

2. Notwithstanding Article 4.1.2 (Exchange of Information) of the Framework Agreement, each Party shall electronically notify the other Party's Coordinator established under Article 5.8 at the same time as it makes its notification to the WTO Central Registry of Notifications in accordance with the TBT Agreement of:

- (a) its proposed technical regulations and conformity assessment procedures; and
- (b) its technical regulations and conformity assessment procedures adopted to address urgent problems of safety, health, environmental protection or national security arising or threatening to arise.

3. For technical regulations and conformity assessment procedures referred to in Article 2.9 and 5.6 of the TBT Agreement, respectively, the Parties agree:

- (a) when a Party has adopted or is proposing to adopt a technical regulation or conformity assessment procedure, to provide the other Party on request with available information regarding the objective and rationale for the technical regulation or conformity assessment procedure;
- (b) to establish mechanisms for providing improved information on technical regulations and conformity assessment procedures, including through a public website, to the other Party;
- (c) to take appropriate consideration of the other Party's views where a part of the process of developing a technical regulation is open to public consultation and to exchange comments and responses through the TBT Coordinators established under Article 5.8;
- (d) when making notifications in accordance with the TBT Agreement, where possible, to allow a period of at least 60 days following the notification for the other Party to provide comments in writing on the proposal; and
- (e) to give due consideration to leave sufficient time between the publication of technical regulations or conformity assessment procedures and their entry into force for economic operators of the other Party to adapt, except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise, and where practicable to give appropriate consideration to reasonable requests for extending the comment period.

4. The notification of technical regulations and conformity assessment procedures shall include an online link to, or a copy of, the complete text of the notified document. Where possible, the Parties shall provide an online link to, or a copy of, the complete text of the notified document in English.

CHAPTER 6

FINAL PROVISIONS

ARTICLE 6.1: ENTRY INTO FORCE

1. This Agreement shall be approved by the Parties in accordance with their own procedures.
2. This Agreement shall enter into force on the first day of the second month, following the date of the exchange of the written notifications through diplomatic channels, by which the Parties inform each other that all necessary requirements foreseen by their domestic legislation for the entry into force of this Agreement have been fulfilled, or on such other date as the Parties may agree.

ARTICLE 6.2: DURATION

1. This Agreement shall be valid indefinitely.
2. Either Party may notify in writing the other Party of its intention to denounce this Agreement.
3. The denunciation shall take effect six months after the notification under paragraph 2.

ARTICLE 6.3: ANNEXES, PROTOCOLS, AND NOTES

The Annexes, Protocols, and Notes to this Agreement shall form an integral part thereof.

ARTICLE 6.4: AMENDMENTS

The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures, or on such other date as the Parties may agree.

ARTICLE 6.5: RELATION WITH OTHER AGREEMENTS

The Parties confirm their rights and obligations under the WTO Agreement and under any other international agreement to which they are a party.

ARTICLE 6.6: CUSTOMS UNIONS AND FREE TRADE AREAS

1. Nothing in this Agreement shall preclude the maintenance or establishment of customs unions, free trade areas or other arrangements between either of the Parties and

non-parties, insofar as they do not alter the rights and obligations provided for in this Agreement.

2. On request of a Party, consultations between the Parties shall take place within the Joint Committee concerning agreements establishing or adjusting customs unions or free trade areas and, where required, on other major issues related to the Parties' respective trade policies with non-parties.

3. In case of accession of Turkey to the European Union, the Parties shall enter into consultations on the consequences of the accession.

ARTICLE 6.7: AUTHENTIC TEXTS

This Agreement is drawn up in duplicate in the Turkish, Korean and English languages, each of these texts being equally authentic. In case of divergence, the English text shall prevail.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorised thereto, have signed this Agreement.

DONE at, Republic of ..., in duplicate, this ... day of ... two thousand and twelve.

For the Republic of Korea

For the Republic of Turkey

**PROTOCOL
ON
RULES OF ORIGIN AND ORIGIN PROCEDURES**

Section A: Rules of Origin

ARTICLE 1: DEFINITIONS

For the purposes of this Protocol:

chapters, headings, and subheadings mean the chapters (two-digit codes), the headings (four-digit codes) and the subheadings (six-digit codes) used in the nomenclature which make up the Harmonized System (HS);

classified refers to the classification of a product or material under a particular chapter, heading and subheading;

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;

customs authorities means “Ministry of Customs and Trade” for Turkey, “Ministry of Strategy and Finance” and “Korea Customs Service” for Korea;

customs value means the value as determined in accordance with the Customs Valuation Agreement;

ex-works price means the price paid or payable for the product ex works to the manufacturer in a Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or should be, repaid when the product obtained is exported;

goods means materials, products or articles;

manufacture means any kind of working or processing including growing, fishing, raising, hunting, assembly or specific operations;

material means any ingredient, raw material, component or part, etc., used in the manufacture of a product;

product means the product being manufactured, even if it is intended for later use as a material in another manufacturing operation;

value of the non-originating materials means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable³ price paid for the materials in either Party; and

value of originating materials means the value of such materials as defined in “value of the non-originating materials” applied *mutatis mutandis*.

ARTICLE 2: ORIGINATING PRODUCTS

For the purpose of a preferential tariff treatment the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party within the meaning of Article 4;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5; or
- (c) products obtained in a Party exclusively from materials that qualify as originating pursuant to this Protocol.

ARTICLE 3: CUMULATION OF ORIGIN

Notwithstanding Article 2, products shall be considered as originating in a Party if such products are obtained there, incorporating materials originating in the other Party, provided that the working or processing carried out goes beyond the operations referred to in Article 6. It shall not be necessary that such materials have undergone sufficient working or processing.

ARTICLE 4: WHOLLY OBTAINED PRODUCTS

1. For the purposes of Article 2(a), the following shall be considered as wholly obtained in a Party:

- (a) mineral products extracted from the soil or from the seabed in the territory of a Party;
- (b) vegetable products grown and harvested there;
- (c) live animals born and raised there;
- (d) products from live animals born and raised there;

³ **ascertainable** means “established in accordance with the Customs Valuation Agreement”

- (e)
 - (i) products obtained by hunting, trapping within the land territory or fishing, conducted within the land waters or within the territorial sea of a Party;
 - (ii) products of aquaculture, where the fish, crustaceans and mollusc are born and raised there;
- (f) products of sea fishing and other products taken from the sea outside the territorial sea of a Party by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) products extracted from marine soil or subsoil outside the territorial sea of a Party provided that a Party has rights to exploit that soil or subsoil;
- (i) used articles collected there fit only for the recovery of raw materials or for use as waste;
- (j) waste and scrap derived from manufacturing or processing operations conducted there; or
- (k) products manufactured in a Party exclusively from the products referred to in this paragraph.

2. The terms “its vessels” and “its factory ships” in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered in either Party;
- (b) which sail under the flag of either Party; and
- (c) which meet one of the following conditions:
 - (i) they are at least 50 percent owned by nationals of either Party;
or
 - (ii) they are owned by companies:
 - (A) which have their head office and their main place of business in either Party; and
 - (B) which are at least 50 percent owned by either Party, public entities of either Party, or nationals of either Party.

ARTICLE 5: SUFFICIENTLY WORKED OR PROCESSED PRODUCTS

1. For the purposes of Article 2(b), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II or Annex II(a) are fulfilled. The conditions set out in the list in Annex II or Annex II(a) indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if:

- (a) non-originating materials undergo sufficient working or processing, which results in an originating product, and when that product is used in a subsequent manufacture of another product, no account shall be taken of the non-originating material contained therein; and
- (b) non-originating and originating materials undergo processing, which results in a non-originating product, and when that product is used in a subsequent manufacture of another product, account shall be taken only of the non-originating materials contained therein⁴.

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

- (a) their total value does not exceed 10 percent of the ex-works price of the product; and
- (b) any of the percentages given in the list in Annex II, for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

3. Paragraph 2 shall not apply to products falling within Chapters 50 to 63 of the HS.

4. Paragraphs 1 through 3 shall apply subject to Article 6.

ARTICLE 6: INSUFFICIENT WORKING OR PROCESSING

1. Without prejudice to paragraph 2, the following operations shall be considered to be 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;

⁴ For the purposes of Article 5.1(b), the value of non-originating material can be acquired by deducting from the ex-works price of the product the value of originating material, including self-produced originating material used in producing the resulting non-originating material. The value of originating material that is self-produced includes all the costs incurred in the production of the material and an amount for profit equivalent to the profit added in the normal course of trade.

- (b) change of packaging, 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) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading or matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) testing or calibrations;
- (p) a combination of two or more operations specified in subparagraphs (a) through (o); or
- (q) slaughter of animals.⁵

2. All operations carried out in a Party 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.

⁵ For the purposes of Article 6, “simple” describes activities which need neither special skills nor machines, apparatus or equipment especially 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 intermolecular bonds and by forming new intermolecular bonds, or by altering the spatial arrangement of atoms in molecule.

ARTICLE 7: UNIT OF QUALIFICATION

1. The unit of qualification for the application of this Protocol shall be the product which is considered as the basic unit when determining classification using the nomenclature of the HS. It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the HS 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 HS, each product must be taken individually when applying this Protocol.

2. Where, under General Rule 5 of the HS, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin, and considered as originating if the product is originating.

ARTICLE 8: ACCESSORIES, SPARE PARTS AND TOOLS

Accessories, spare parts and tools delivered with a product, 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 product in question.

ARTICLE 9: SETS OF GOODS

Sets, as defined in General Rule 3 of the HS, shall be regarded as originating when all component products are originating, and both the set and the products meet all other applicable requirements in this Protocol. 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 percent of the ex-works price of the set.

ARTICLE 10: NEUTRAL ELEMENTS

In order to determine whether a product originates, it shall not be necessary to determine the origin of the goods which might be used in its manufacture but which do not enter and which are not intended to enter into the final composition of the product.⁶

⁶ For the purposes of Article 10, neutral elements, for example, will include:

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

ARTICLE 11: ACCOUNTING SEGREGATION OF MATERIALS

1. Where identical and interchangeable originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.⁷
2. Where considerable costs or material difficulties arise in keeping separate stocks of identical and interchangeable originating and non-originating materials used in the manufacture of a product, the producer may use the so-called “accounting segregation” method for managing stocks.
3. This method is recorded and applied in accordance with the generally accepted accounting principles applicable in the Party where the product is manufactured.
4. This method must be able to ensure that, for a specific reference-period, no more products receive originating status than would be the case if the materials had been physically segregated.⁸
5. A Party may require that the application of the method for managing stocks provided for in this Article is subject to a prior authorisation by customs authorities. Should this be the case, the customs authorities may grant such an authorisation subject to any conditions deemed appropriate and they shall monitor the use of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of it in any manner or fails to fulfil any of the other conditions laid down in this Protocol.

ARTICLE 12: PRINCIPLE OF TERRITORIALITY

1. Except as provided for in Article 3 and paragraph 3, the conditions for acquiring originating status set out in Articles 2 through 11 must be fulfilled without interruption in a Party.
2. Except as provided for in Article 3, where originating goods exported from a Party to a non-party return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-party or while being exported.

⁷ For the purposes of paragraphs (1) and (2) of Article 11, **identical and interchangeable materials** means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes, once they are incorporated into the finished product.

⁸ For the purposes of this paragraph, specific “period” will be determined in accordance with the relevant domestic laws and regulations of each Party.

3. Notwithstanding paragraphs 1 and 2, the Parties agree that certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex IV.

ARTICLE 13: DIRECT TRANSPORT

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Protocol which are transported directly between the Parties. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they are not released for free circulation 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.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authority, in accordance with the procedures applicable in the importing Party, by the production of one of the following:

- (a) evidence of the circumstances connected with transshipment or the storage of the originating products in non-parties;
- (b) a single transport document covering the passage from the exporting Party through the country of transit; or
- (c) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the country of transit.

ARTICLE 14: EXHIBITIONS

1. Originating products, sent for exhibition in the territory of a non-party and sold after the exhibition for importation in either Party, shall benefit on importation from this Agreement, provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from either Party to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in either Party;

- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be made out in accordance with Articles 16 through 23 and submitted to the customs authorities of the importing Party in accordance with the procedures applicable in the importing Party. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.

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

Section B: Origin Procedures

ARTICLE 15: DRAWBACK OF, OR EXEMPTION FROM, CUSTOMS DUTIES

After five years from the entry into force of this Agreement, upon the request of either Party, the Customs Committee shall review the operation of duty drawback and inward processing schemes of the Parties. The Customs Committee may establish the criteria to review duty drawback and inward processing issues of the Parties. During this review, the Customs Committee will also take into account developments in the Korea-EU FTA.

ARTICLE 16: ORIGIN DECLARATION

1. Products originating in a Party shall, on importation into the other Party, benefit from preferential tariff treatment of this Agreement on the basis of a proof of origin in the form of a declaration, subsequently referred to as the “origin declaration”, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex III.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 20, benefit from this Agreement without it being necessary to submit any of the documents referred to in paragraph 1.

ARTICLE 17: CONDITIONS FOR MAKING OUT AN ORIGIN DECLARATION

1. Without prejudice to paragraph 2, an origin declaration may be made out if the products concerned can be considered as products originating in either Party and fulfil the other requirements of this Protocol.

2. The exporter making out an origin declaration shall be prepared to submit at any time, on request of the customs authorities of the exporting Party, a copy of the origin declaration and all appropriate documents proving the originating status of the products concerned including statements from the suppliers or producers in accordance with domestic legislation as well as the fulfilment of the other requirements of this Protocol. For this purpose, the said customs authorities shall have the right to carry out inspections of the exporters or the producer's account records or any other controls considered appropriate.
3. An origin declaration shall be made out in English by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the text which appears in Annex III, and in accordance with the domestic law of the exporting Party. If the declaration is handwritten, it shall be written in ink in capital characters.
4. Origin declarations shall bear the original signature of the exporter in manuscript.
5. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than two years or the period specified in the legislation of the importing Party after the importation of the products to which it relates.

ARTICLE 18: CLAIMS FOR PREFERENTIAL TARIFF TREATMENT AND SUBMISSION OF ORIGIN DECLARATION

1. For the purpose of claiming preferential tariff treatment, origin declarations shall, if required by the laws and regulations of the importing Party, be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. The importing customs authority may require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions of this Protocol.
2. In order to obtain preferential tariff treatment, the importer shall, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of an originating product, whether or not he has an origin declaration. In the case that the importer at the time of importation does not have in his possession an origin declaration, the importer of the product may, in accordance with the law and regulations of the importing Party, present an origin declaration or other documentary evidence of origin, and if required, such other documentation relating to the importation of the product, at a later stage.
3. An origin declaration shall be valid for 12 months from the date of issue in the exporting Party, and preferential tariff treatment shall be claimed within the said period to the customs authorities of the importing Party.
4. Origin declarations which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 3 may be accepted for the purpose of preferential tariff treatment in accordance with the respective laws and regulations of the importing Party, where the failure to submit these documents by the final date set is due to exceptional circumstances.

5. In cases of belated presentation other than those of paragraph 4, the customs authorities of the importing Party may accept the origin declarations in accordance with the procedures of the Parties where the products have been presented before the said final date.

ARTICLE 19: IMPORTATION BY INSTALMENTS

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

ARTICLE 20: EXEMPTIONS FROM ORIGIN DECLARATION

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

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended.

3. Furthermore, the total value of these products shall not exceed:

- (a) for importation into Turkey, 500 euros in the case of small packages or 1,200 euros in the case of products forming part of traveller's personal luggage;
- (b) for importation into Korea, 1,000 US dollars both in the case of small packages and in the case of the products forming part of traveller's personal luggage.

4. For the purpose of paragraph 3, in cases where the products are invoiced in a currency other than euro or US dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro or US dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.

ARTICLE 21: SUPPORTING DOCUMENTS

The documents referred to in Article 17.2 used for the purpose of proving that products covered by origin declarations can be considered to be products originating in either Party and fulfil the other requirements of this Protocol may consist, *inter alia*, of the following:

- (a) direct evidence of the processes carried out by the exporter, supplier or producer to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party where these documents are used as provided for in its domestic law;
- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party where these documents are used as provided for in its domestic law;
- (d) origin declarations proving the originating status of materials used issued or made out in a Party in accordance with this Protocol; and
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Parties by application of Article 12, proving that the requirements of that Article have been satisfied.

ARTICLE 22: PRESERVATION OF ORIGIN DECLARATION AND SUPPORTING DOCUMENTS

1. The exporter making out an origin declaration shall keep for five years a copy of this origin declaration as well as the documents referred to in Article 17.2.
2. The importer shall keep all records related to the importation in accordance with laws and regulations of the importing Party.
3. An importer or exporter may choose to maintain the records specified in paragraphs 1 and 2 in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic, or written form.

ARTICLE 23: DISCREPANCIES AND FORMAL ERRORS

1. The discovery of slight discrepancies between the statements made in the origin declaration and those made in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not, *ipso facto*, render the origin declaration null and void if it is duly established that such document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on an origin declaration 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.

ARTICLE 24: MUTUAL ASSISTANCE

The customs authorities of the Parties shall provide each other with the addresses of the customs authorities responsible for verifying origin declarations.

ARTICLE 25: VERIFICATION OF ORIGIN DECLARATIONS

1. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the customs authorities, in checking the authenticity of the origin declarations and the correctness of the information given in these documents.
2. Subsequent verifications of origin declarations shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
3. For the purposes of implementing paragraph 1, the customs authorities of the importing Party shall return the origin declarations or a copy of these documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the origin declaration is incorrect shall be forwarded in support of the request for verification.
4. The verification shall be carried out by the customs authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's account records or any other check considered appropriate.
5. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
6. The customs authorities requesting the verification shall be provided with the results of this verification including findings and facts, 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 a Party and fulfil the other requirements of this Protocol.
7. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities may, except in exceptional circumstances, refuse entitlement to the preference.
8. Subject to any conditions set out by the customs authorities of the exporting Party, the customs officials of the importing Party may be present as an observer in an origin verification conducted by the customs authorities of the exporting Party.

ARTICLE 26: DENIAL OF PREFERENTIAL TARIFF TREATMENT

Only for the following specific reasons, the preferential treatment may be refused without verification of the origin declaration as the declaration can be considered as inapplicable when:

- (a) the requirements on direct transport of Article 13 have not been fulfilled;
- (b) the origin declaration is produced subsequently for products that were initially imported fraudulently;
- (c) the origin declaration has been issued by an exporter from a non-party to this Agreement; or
- (d) the importer fails to submit an origin declaration to the customs authorities of the importing Party within the period specified in legislation of the importing Party.

ARTICLE 27: THIRD PARTY INVOICE

The customs authority of the importing Party may accept origin declarations in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the account of the said company, provided that the goods meet the requirements of this Protocol.

ARTICLE 28: CONSULTATIONS AND DISPUTE SETTLEMENT

1. Where disputes arise in relation to this Protocol and Chapter 3 (Customs and Trade Facilitation), the customs authorities of a Party may consult with the customs authorities of the other Party on those issues. In the event that such consultations fail to resolve any such matter, they shall be submitted to the Customs Committee referred to in Article 3.17 (Customs Committee).
2. In all cases the settlement of disputes between the importer and the competent authorities of the importing Party shall be under the legislation of the said Party.

ARTICLE 29: PENALTIES

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

ARTICLE 30: FREE ZONES

1. The Parties shall take all necessary steps to ensure that products traded under cover of an origin declaration which in the course of transport use a free zone situated in their territories, are not substituted by other products and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to paragraph 1, when products originating in a Party enter into a free zone under cover of an origin declaration and undergo treatment or processing, another origin declaration can be made out if the treatment or processing undergone is in conformity with this Protocol.

Section C: Final Provisions

ARTICLE 31: REVIEW AND AMENDMENTS

1. The Customs Committee may review the provisions of this Protocol, Annex II and Chapter 3 (Customs and Trade Facilitation), and discuss the necessary amendments on request of one of the Parties. While discussing those amendments, the Customs Committee shall take into account the development of technologies, production processes, price fluctuations and all other factors, which might justify the changes to the rules of origin.
2. Annex II will be adapted in accordance with the periodical changes to the HS.
3. Amendments determined by the Customs Committee after discussion according to paragraphs 1 and 2 shall be reported to the Joint Committee for final decision.

ARTICLE 32: TRANSITIONAL PROVISIONS FOR GOODS IN TRANSIT OR STORAGE

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Agreement are either in transit, in temporary storage in customs warehouses or in free zones in the Parties, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of an origin declaration made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 13.

ANNEX I
INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the subheading number, heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that subheading, 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 subheading or heading as described in column 2.

2.2. Where several subheading or heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in subheadings or headings of the chapter or in any of the subheadings or headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a subheading or heading, each indent contains the description of that part of the subheading or 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 columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

3.1. The provisions of Article 5 of this Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 50 percent of the ex-works price, is made from materials of heading 7201, 7202, 7203, 7204, 7205, or subheading 7224 10.

If this material has been processed in Turkey from a non-originating ingot, it has already acquired originating status by virtue of the rule for subheading 7224 90 in the list. The material can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in Turkey. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles.)

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products produced from cereals. However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start

from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

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

Note 4:

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

4.2. The term “natural fibres” includes horsehair of heading 0511, silk of heading 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

4.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 percent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,

- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 percent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 percent of the weight of the fabric.

Example:

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

Example:

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

5.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, this tolerance is 20 percent in respect of this yarn.

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

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed eight percent of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

ANNEX 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**

*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.*

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------------|---|---|--------|
| (1) | (2) | (3) | or (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 | |
| ex Chapter 4 0403 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which all the materials of Chapter 4 used are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| Chapter 5 | Products of animal origin, not elsewhere specified or included | Manufacture in which all the materials of Chapter 5 used are wholly obtained | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works 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 fruit and nuts of Chapter 8 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product | |
| ex Chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used are wholly obtained | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------------------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading | |
| ex 0902 | Tea, whether or not flavoured, except for: | Manufacture from materials of any heading | |
| 0902 10 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | Manufacture in which all the materials of Chapter 9 used are wholly obtained | |
| 0910 91 | 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 | |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the materials of Chapter 7, 8, 10, 11 and 23 used are wholly obtained | |
| 1106 10 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 | Manufacture from materials of any heading | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used 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 ex-works price of the product | |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products, except for | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 1302 19 | Vegetable saps and extracts, other | Manufacture from materials of any heading, except those of sub-heading 1211 20 | |
| 1302 31, 1302 32 and 1302 39 | Mucilages and thickeners, whether or not modified, derived from vegetable products | Manufacture from materials of any heading | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used are wholly obtained | |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: | Manufacture from materials of any heading, except that of the product | |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 | Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207. However bones of heading 0506 may not be used | |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503 | Manufacture in which all the materials of Chapter 2 and bones of heading 0506 used are wholly obtained | |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | Manufacture from materials of any heading | |
| 1505 | Wool grease and fatty substances derived therefrom (including lanolin) | Manufacture from materials of any heading | |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: | Manufacture from materials of any heading | |
| 1507 to ex 1515 | Vegetable oils and their fractions, except for: | Manufacture from materials of any heading, except that of the product | |
| 1509 and 1510 | Olive oil and its fractions, other oils and their fractions obtained solely from olives | Manufacture in which all the vegetable materials used are wholly obtained | |
| 1515 50 | Sesame oil and its fractions | Manufacture from materials of any heading, except those of Chapter 12 | |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials of chapter 7, 8, 10, 15 and 23 used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained | |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product | |
| 1701 91 | Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other | Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are originating | |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 18 | Cocoa and cocoa preparations except for | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1806 | Chocolate and other food preparations containing cocoa | Manufacture from materials of any heading except that of the product | |
| 1901 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: | Manufacture: - from materials of any heading, except that of the product, - in which all the materials of Chapter 4, heading 1006 and Chapter 11 used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| ex 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared, except for: | Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives) of Chapters 10 and 11 used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained if they represent more than 20% by weight of the product | |
| ex 1902 19 | Noodles, uncooked, dried and not stuffed, obtained from flour except of 'durum wheat semolina' | Manufacture from materials of any heading, except that of the product | |
| ex 1902 30 | Ramen ☞, instant noodles, cooked by heating or frying, and packed with mixed seasonings, including hot pepper powder, salt, garlic flavouring powder and a flavouring base | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 1903 | Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except potato starch of heading 1108 | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included; | Manufacture: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour of Chapter 10 and 11 (except durum wheat and Zea indurate maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products, except for: | Manufacture from materials of any heading, except those of Chapter 11 | |
| ex 1905 90 | Bakers' wares of rice and biscuits | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which: - all the fruit, nuts or vegetables of Chapter 7, 8 and 12 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product | |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 2008 11 | 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 elsewhere specified or included; groundnuts | Manufacture from materials of any heading, except that of the product | |
| 2008 19 | 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 elsewhere specified or included; other, including mixtures | Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product | |
| 2008 91, 2008 92, and 2008 99 | 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 elsewhere specified or included; other, including mixtures other than those of subheading 2008 19 | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 2103 | Sauces and preparations therefore; mixed condiments and mixed seasonings; except for: | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used | |
| 2103 30 | Mustard flour and meal and prepared mustard | Manufacture from materials of any heading | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 2103 90 | Other | Manufacture from materials of any heading | |
| 2104 10 | Soups and broths and preparations therefore | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005 | |
| 2105 | Ice cream and other edible ice, whether or not containing cocoa | Manufacture in which: - the value of all the materials of Chapters 4 used does not exceed 30 % of the ex-works price of the product - the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product | |
| 2106 | Food preparations not elsewhere specified or included | Manufacture: - from materials of any heading, except that of the product, - in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained, and - in which the value of all the materials of Chapter 4 used does not exceed 30 % of the ex-works price of the product, and - the value of all the materials of Chapters 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | 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 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, - in which all the fruit juice used (except that of pineapple, lime or grapefruit) of heading 2009 is originating, and - in which all the materials of subheadings 1211 20 and 1302 19 used are wholly obtained | |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained | |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained | |
| 2303 10 | Residues of starch manufacture and similar residues | Manufacture in which all the maize used is 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, other than those of heading 2304 or 2305; other | Manufacture in which all the olives of chapter 7 used are wholly obtained | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which all the materials of Chapters 2, 3, 4, 10, 11 and 17, used are originating | |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used are wholly obtained | |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating | |
| 2403 10 | Smoking tobacco | Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating | |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any heading, except that of the product | |
| 2504 10 | Natural graphite in powder or in flakes | Manufacture from materials of any heading | |
| 2515 12 | Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Manufacture from materials of any heading | |
| 2516 12 | Granitemerely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Manufacture from materials of any heading | |
| 2518 20 | Calcined or sintered dolomite | Manufacture from materials of any heading | |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used | |
| ex 2520 20 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 2525 20 | Mica powder | Grinding of mica or mica waste | |
| ex 2530 90 | Earth colours, calcined or powdered | Calcination or grinding of earth colours | |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | Manufacture from materials of any heading | |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| ex 2905 19 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2932 | - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| | - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | 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 ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 30 | Pharmaceutical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | |
| 3001 | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. | Manufacture from materials of any heading | |
| 3002 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. | Manufacture from materials of any heading | |
| 3006 91 | Appliances identifiable for ostomy use | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 31 | Fertilizers; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3105 | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate | Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3204 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 3205 | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽⁹⁾ | Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3206 | Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or chemically defined | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; 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 heading, including materials of a different "group" ⁽¹⁰⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

⁹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

¹⁰ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3404 | Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading 3505 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | - Other | Manufacture from materials of any heading, except those of heading 1108 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3701 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | - Other | 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 ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3702 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Manufacture 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 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture from materials of any heading, except those of headings 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3803 00 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3805 10 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3806 30 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3809 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Ex 3821 00 | Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3822 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than 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 ex-works price of the product | |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: | | |
| 3823 11 to 3823 19 | - Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture from materials of any heading, except that of the product | |
| 3823 70 | - Industrial fatty alcohols | Manufacture from materials of any heading, including other materials of heading 3823 | |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |
| 3901 to 3921 | Plastics in primary forms, waste, parings and scrap, of plastic; 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 25% of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 3907 30 and 3907 40 3907 20 and 3907 91 3922 to 3926 | Epoxide resins; polycarbonates Other polyethers; other polyesters Articles of plastics | Manufacture from materials of any heading Manufacture from materials of any heading Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| ex Chapter 40 4005 4012 Ex 4012 11, ex 4012 12, ex 4012 13 and ex 4012 19. ex 4017 | Rubber and articles thereof; except for: Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other Articles of hard rubber | 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 ex-works price of the product Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012 Manufacture from hard rubber | |
| ex Chapter 41 4102 21 and 4102 29 4104 to 4106 | Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared | Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on, or Manufacture from materials of any heading, except that of the product Retanning of tanned leather or Manufacture from materials of any heading, except that of the product | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 4302 30 | Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins | |
| 4303 | Articles of apparel, clothing accessories and other articles of fur skin | Manufacture from non-assembled tanned or dressed furskins of heading 4302 | |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture from materials of any heading, except that of the product | |
| 4403 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared | Manufacture from materials of any heading | |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed | Planing, sanding or end-jointing | |
| ex 4408 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed | Splicing, planing, sanding or end-jointing | |
| 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: | Manufacture of materials of any heading | |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding | |
| ex 4415 10 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 4416 00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces | |
| ex 4418 | - Builders' joinery and carpentry of wood | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used | |
| | - Beadings and mouldings | Beading or moulding | |
| ex 4421 90 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 | |
| ex Chapter 45 4503 | Cork and articles of cork; except for: Articles of natural cork | Manufacture from materials of any heading, except that of the product Manufacture from cork of heading 4501 | |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product | |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture from materials of any heading, except that of the product | |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 | |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 4818 10 | Toilet paper | Manufacture from paper-making materials of Chapter 47 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 4820 10 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 49 4909 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of headings 4909 and 4911 | |
| ex Chapter 50 ex 5003 5004 to ex 5006 5007 | Silk; except for: Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed Silk yarn and yarn spun from silk waste Woven fabrics of silk or of silk waste: - Incorporating rubber thread - Other | Manufacture from materials of any heading, except that of the product Carding or combing of silk waste Manufacture from ⁽¹¹⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁽¹²⁾ Manufacture from ⁽¹³⁾ : | |

¹¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product | |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from ⁽¹⁴⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> - Incorporating rubber thread - Other | Manufacture from single yarn ⁽¹⁵⁾ Manufacture from ⁽¹⁶⁾ : | |

¹⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product | |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product | |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from ⁽¹⁷⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5208 to 5212 | Woven fabrics of cotton: <ul style="list-style-type: none"> - Incorporating rubber thread - Other | Manufacture from single yarn ⁽¹⁸⁾ Manufacture from ⁽¹⁹⁾ : | |

¹⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product | |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from ⁽²⁰⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | | |
| | - Incorporating rubber thread | Manufacture from single yarn ⁽²¹⁾ | |

²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| | - Other | <p>Manufacture from ⁽²²⁾:</p> <ul style="list-style-type: none"> - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | <p>Manufacture from ⁽²³⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> - paper-making materials | |
| 5407 and 5408 | <p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture from single yarn ⁽²⁴⁾</p> <p>Manufacture from ⁽²⁵⁾:</p> | |

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from ⁽²⁶⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: - Incorporating rubber thread | Manufacture from single yarn ⁽²⁷⁾ | |

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| | - Other | <p>Manufacture from ⁽²⁸⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | <p>Manufacture from ⁽²⁹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> - paper-making materials | |
| 5602 | <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> - Needleloom felt | <p>Manufacture from ⁽³⁰⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> | |

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: | <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product | |
| 5604 10 | - Rubber thread and cord, textile covered | Manufacture from (³¹): | |
| 5604 90 | - Other | <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp | |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from (³²): <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from (³³): <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | <p>Manufacture from ⁽³⁴⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| Chapter 57 | <p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt - Of other felt - Other | <p>Manufacture from ⁽³⁵⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from ⁽³⁶⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from ⁽³⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning <p>Jute fabric may be used as a backing</p> | |

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: - Combined with rubber thread - Other | Manufacture from single yarn (³⁸) Manufacture from (³⁹): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product | |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn | |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other | Manufacture from yarn Manufacture from chemical materials or textile pulp | |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ⁽⁴⁰⁾ | |
| 5905 | Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other | Manufacture from yarn Manufacture from ⁽⁴¹⁾ : | |

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics | - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| 5907 | - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from ⁽⁴²⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated - Other | Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product | |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from ⁽⁴³⁾ : - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁽⁴⁴⁾ , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽⁴⁵⁾ , -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁴⁶⁾ , | |

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

⁴⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴⁵ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴⁶ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| | - Other | -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp Manufacture from ⁽⁴⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from ⁽⁴⁸⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | Spinning of natural and/or man-made staple fibres, or extrusion of man-made filament yarn, accompanied by knitting (knitted to shape products) ⁽⁴⁹⁾ or Knitting and making up including cutting (assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form) ⁽⁵⁰⁾ ⁽⁵¹⁾ | |

⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

⁴⁹ See Introductory Note 5

⁵⁰ See Introductory Note 5

⁵¹ See Introductory Note 6

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | <p>Weaving accompanied by making-up (including cutting) ⁽⁵²⁾ ⁽⁵³⁾</p> <p>or</p> <p>Embroidering accompanied by making up (including cutting), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁵⁴⁾</p> <p>or</p> <p>Coating accompanied by making up (including cutting), provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁵⁵⁾</p> <p>or</p> <p>Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁵⁶⁾ ⁽⁵⁷⁾</p> | |
| ex 6217 | <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>Interlinings for collars and cuffs, cut out</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

⁵² See Introductory Note 5

⁵³ See Introductory Note 6

⁵⁴ See Introductory Note 6

⁵⁵ See Introductory Note 6

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁷ See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product | |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered | Manufacture from ⁽⁵⁸⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁵⁹⁾ ⁽⁶⁰⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product | |
| 6305 | -- Other Sacks and bags, of a kind used for the packing of goods | Manufacture from unbleached single yarn ⁽⁶¹⁾ ⁽⁶²⁾ Manufacture from ⁽⁶³⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other | Manufacture from ⁽⁶⁴⁾ ⁽⁶⁵⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁶⁶⁾ ⁽⁶⁷⁾ | |

⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁹ See Introductory Note 6.

⁶⁰ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁶¹ See Introductory Note 6.

⁶² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁶³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁵ See Introductory Note 6.

⁶⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁷ See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set | |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ⁽⁶⁸⁾ | |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

⁶⁸ See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 6803 00 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product | |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁶⁹⁾ - Other | Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001 | |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading 7001 | |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading 7001 | |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading 7001 | |

⁶⁹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product | |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product | |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool | |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product | |
| 7101 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured temporarily strung for convenience of transport | 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 ex-works price of the product |
| 7102, 7103 and 7104 | Diamonds, other precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones or Manufacture from materials of any heading, except that of the product | |
| 7106, 7108 and 7110 | Precious metals: | | |
| | | | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 7107, 7109 and 7111 | - Unwrought - Semi-manufactured or in powder form Metals clad with precious metals, not further worked than semi-manufactured | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals Manufacture from materials of any heading | |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product | |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206 | |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207 | |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207 | |
| 7218 91 and 7218 99 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218 10 | |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished materials of heading 7218 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218 | |
| 7224 90 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204 7205 or 7224 10 | |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224 | |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 7224 | |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product | |
| 7301 10 | Sheet piling | Manufacture from materials of heading 7206 | |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | Manufacture from materials of heading 7206 | |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7218 or 7224 | |
| 7307 21 to 7307 29 | Tube or pipe fittings of stainless steel | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used | |
| 7315 20 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture from materials of any heading, except that of the product. | |
| 7403 21, | Copper alloys | Manufacture from materials of any heading | |
| 7403 22 and | | | |
| 7403 29 | | | |
| 7407 | Copper bars, rods and profiles | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7408 | Copper wire | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7409 | Copper plates, sheets and strip, of a thickness exceeding 0,15 mm | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 7410 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7411 | Copper tubes and pipes | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 7601 | Unwrought aluminium | Manufacture from materials of any heading, except that of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium | |
| 7604 | Aluminium bars, rods and profiles | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7605 | Aluminium wire | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7606 | Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm | Manufacture from materials of any heading, except that of the product and heading 7606 | |
| 7608 | Aluminium tubes and pipes | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7609 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 7616 99 | Other articles of aluminium | Manufacture from materials of any heading | |
| Chapter 77 | Reserved for possible future use in the HS | | |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 7801 | Unwrought lead | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used | |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture from materials of any heading, except that of the product. | |
| 7901 | Unwrought zinc | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used | |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that of the product | |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading | |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set | |
| 8207 13 to 8207 30 | Rock drilling or earth-boring tools ; dies for drawing or extruding metal; tools for pressing, stamping or punching | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8207 40 to 8207 90 | Tools for tapping or threading; tools for drilling, other than for rock-drilling; tools for boring or broaching; tools for milling; tools for turning; other interchangeable tools | Manufacture from materials of any heading, except that of the product | |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture from materials of any heading, except that of the product | |
| 8211 10 to 8211 93 and 8211 95 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used | |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 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 ex-works 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 ex-works price of the product | |
| 8306 21 to 8306 29 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8404 | Auxiliary plant for use with boilers of heading 8402 or 8403; condensers for steam or other vapour power units | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8425 | Pulley tackle and hoist other than skip hoist; winches and capstans; jacks | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8426 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8430 | Other moving, grading, levelling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sport-ground rollers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8433 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8434 | Milking machines and dairy machinery | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8443 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 8444 | Machines for extruding, drawing, texturing or cutting man-made textile materials | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8446 | Weaving machines (looms) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8456 | Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8457 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working 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 45% of the ex-works price of the product |
| 8458 | Lathes (including turning centres) for removal 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 45% of the ex-works price of the product |
| 8459 | Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8460 | Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8461 | Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8462 | Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8463 | Other machines tools for working metal or cermets, without removing material | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8464 | Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8465 | Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8467 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electronic or non-electric motor | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8469 | Typewriters other than printers of heading 8443; word-processing machines | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8470 | Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 8471 | Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8474 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cement, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8504 | Electrical transformers, static converters (for example, rectifiers) and inductors | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 8505 | Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads | 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 ex-works price of the product |
| 8508 | Vacuum cleaners | 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 ex-works price of the product |
| 8509 | Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 | 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 ex-works price of the product |
| 8511 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines; generators and cut-outs of a kind used in conjunction with such engines | 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 ex-works price of the product |
| 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles | 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 ex-works price of the product |
| 8514 | Industrial laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8515 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines an apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus and hand dryers; electric smoothing irons, other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 | 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 ex-works price of the product |
| 8519 | Sound recording or sound reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 8523 | Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 8530 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) | 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 ex-works price of the product |
| 8531 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator, panels, burglar or fire alarms) other than those of heading 8512 or 8530 | 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 ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables | 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 ex-works price of the product |
| 8538 | Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 | 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 ex-works price of the product |
| 8539 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps | 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 ex-works price of the product |
| 8540 | Thermionic, cold cathode or photocathode valves and tubes | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product | |
| 8542 31 to 8542 33 and 8542 39 | Monolithic integrated circuits | Manufacture from materials of any heading, except that of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture 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 ex-works price of the product |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product | |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8601 10 | Rail locomotives powered from an external source of electricity | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 8603 10 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604, powered from an external source of electricity | Manufacture from materials of any heading, except that of the product | |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8701 to 8707 and 8712 | Vehicles other than railway or tramway rolling-stock; bodies and chassis fitted with engines for the motor vehicles of headings 8701 to 8705; bicycles | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 8708 to 8711 and 8713 to 8716 | Parts and accessories for vehicles of headings 8701 to 8705 and 8711 to 8713; Motorcycles; Works trucks and parts thereof; carriages; baby carriages and parts thereof; Trailers and semi-trailers and parts thereof | 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 ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; 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 ex-works price of the product |
| ex 8804 00 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture 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 ex-works price of the product |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product | |
| 9012 | Microscopes other than optical microscopes; diffraction apparatus | 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 ex-works price of the product |
| 9013 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter | 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 ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | 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 ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs 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 ex-works price of the product |
| 9027 | Instruments and apparatus for physical or chemical analysis; instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture 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 ex-works price of the product |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations | 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 ex-works price of the product |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors | Manufacture 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 ex-works price of the product |
| 9032 | Automatic regulating or controlling instruments and apparatus | 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 ex-works price of the product |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 9105 | Other clocks | Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9109 | Clock movements, complete and assembled | Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9111 | Watch cases and parts thereof | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: | | |
| Ex 9113 10 and 9113 20 | - Of metal clad with precious metal or of base metal, whether or not gold- or silver-plated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 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 ex-works 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 in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 9503 | 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, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------------------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 9506 31 and 9506 39 | Golf clubs and other golf equipment | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used | |
| ex Chapter 96 9601 and 9602 | Miscellaneous manufactured articles; except for: Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by Moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatine of heading 3503) and articles of unhardened gelatins | Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading | |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used | |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9613 20 | Pocket lighters, gas fuelled, refillable | Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product | |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly-shaped blocks | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product | |

ANNEX II(a)

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

Common provisions

1. For the products described below, the following rules may also apply instead of the rules set out in Annex II, however limited by an annual quota.
2. An origin declaration made out pursuant to this Protocol shall contain the following statement in English: “Derogation – Annex II(a) of the Protocol on Rules of Origin and Origin Procedures”.
3. Products can be imported into the Parties under these derogations upon the provision of a declaration signed by the exporter certifying that the products concerned satisfy the conditions of the derogation.
4. As far as an origin declaration is made out for dyed woven fabrics (5408 22 and 5408 32) the origin declaration shall be accompanied by documentary evidence that the undyed fabric used does not exceed 50 percent of the ex-work price of the product.
5. The quotas indicated in the table below will be managed by the importing Party on a first-come, first-served basis. The quantities exported under these derogations will be calculated on the basis of the imports into the importing Party.

| HS heading | Description of the product | Working or processing carried out on non-originating materials that confers originating status | Annual quota |
|------------|--|--|---------------------------------|
| (1) | (2) | (3) | (4) |
| 5205 | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale | Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning | Annual quota of 200 Metric tons |
| 5408 | Woven fabrics of man-made filament yarn | Manufacture from man-made filament yarns or Dyeing accompanied by at least 2 preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the undyed fabric used does not exceed 50 % of the ex-works price of the product | Annual quota of 200 Metric tons |
| 5510 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale | Manufacture from man-made staple fibres, not carded or combed or otherwise prepared for spinning | Annual quota of 200 Metric tons |

ANNEX III

TEXT OF THE ORIGIN DECLARATION

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

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ...⁷⁰ preferential origin.

.....⁷¹
(Place and date)

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

⁷⁰ Origin of products to be indicated.

⁷¹ These indications may be omitted if the information is contained on the document itself.

ANNEX IV

OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA

1. Recognising the Republic of Korea's constitutional mandate and security interests, and both Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic co-operation toward that goal, the Parties hereby establish the Committee on Outward Processing Zones on the Korean Peninsula pursuant to Article 7.2 (Committees and Working Groups) of the Framework Agreement. The Committee shall review whether the conditions on the Korean Peninsula are appropriate for further economic development through the establishment and development of outward processing zones.
2. The Committee shall be comprised of officials of the Parties. The Committee shall meet on the first anniversary of the entry into force of this Agreement and at least once annually thereafter, or at any time as mutually agreed.
3. The Committee shall identify geographic areas that may be designated outward processing zones. The Committee shall determine whether any such outward processing zone has met the criteria established by the Committee. The Committee shall also establish a maximum threshold for the value of the total input of the originating final good that may be added within the geographic area of the outward processing zone.