



Generalized System of Preferences

HANDBOOK ON THE SCHEME OF

NORWAY





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Generalized System of Preferences Series

The GSP handbooks series promote greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding of applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

- *Generalized System of Preferences: List of Beneficiaries* (UNCTAD/ITCD/TSB/Misc.62/Rev.7)
- *Handbook on the Scheme of Australia* (UNCTAD/ITCD/TSB/Misc.56/Rev.1)
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- *Handbook on the Rules of Origin of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)

These publications are available at unctad.org/gsp.

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NOTE

The publication was prepared by the Trade Negotiations and Commercial Diplomacy Branch, Division on International Trade and Commodities, UNCTAD. The work was carried out by Taisuke Ito and Daeil Kim under the guidance of Liping Zhang.

The Handbook provides a general explanation of the scheme of Norway, aimed at enabling officials and users responsible for or involved in Generalized System of Preferences (GSP) issues to gain a better understanding of the scheme.

The Handbook is based on the following information sources: The Act on Customs Duties and Movement of Goods (2007-12-21 no. 119); The Regulations on the Act on Customs Duties and Movement of Goods (2008-12-17 no. 1502); The Regulation on the safety mechanism for importing agricultural products from developing countries covered by the GSP scheme (2008-03-07 no. 228); The Regulation on the allocation on tariff quotas for agriculture products (2008-10-10 no. 1132); Review of Norway's Generalised System of Preferences (GSP) for import of goods from developing countries of the Norwegian Ministry of foreign affairs (October 2012); Notification of preferential rules of origin for least developed countries: Norway (World Trade Organization, 2017).

Products are described in terms of the Harmonized Commodity Description and Coding System, commonly known as the Harmonized System, upon which the Norway customs acts are based. However, matters involving technical interpretation of the GSP will be determined in accordance with the provisions of the relevant Norway customs acts and regulations.

Although based on official texts, the Handbook cannot be regarded as a substitute for the aforementioned texts. For more detailed information, authentic and up-to-date legal texts should be consulted.

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Checklist: How to benefit from the preferential tariff scheme of Norway

CHECKLIST: HOW TO BENEFIT FROM THE PREFERENTIAL TARIFF SCHEME OF NORWAY

Step 1. Check the country coverage

Check which beneficiary category a country belongs to.

Step 2. Establish product tariff classification

Determine the correct tariff classification (Harmonized System item number) of the product intended for export to Norway.

Step 3. Verify product coverage

Determine whether the product is eligible for preference under the preferential tariff scheme of Norway, by examining the product lists of the preferential tariff scheme in relation to the specific tariff classification and product description.

Step 4. Assess the preferential margin

If the product is eligible for preferential treatment under the preferential tariff scheme of Norway, assess the preferential margin to determine the price that may be offered to buyers and/or importers.

Step 5. Comply with origin criteria


Ensure that the product complies with the origin criteria set by the Government of Norway.

Step 6. Verify consignment conditions

Ensure that the specified consignment conditions specified are met.

Step 7. Prepare documentary evidence

Prepare a combined declaration and certificate of origin, required as documentary evidence under the preferential tariff scheme of Norway. Additional certificates may be required as necessary.



Explanatory notes on the preferential tariff scheme of Norway

1. Background

The Norwegian Generalised System of Preferences (GSP) for import of goods from developing countries allows lower tariffs to be imposed on goods from developing countries. The purpose is to increase the export income of the developing countries as a contribution to economic and social development. The system is authorised by an exception to the principle of nondiscrimination in the rules of the World Trade Organization (WTO). The Norwegian GSP scheme was established in accordance with parliamentary approval and a Royal Decree of 3 September 1971, the Norwegian Ministry of Finance implemented the Generalized System of Preferences for import of goods from developing countries, with effect as from 1 October 1971.

Since 1971 the Norwegian GSP-system has been revised several times. Due to the GATT/WTO negotiations on agricultural products, a revised system was implemented in 1995. After a comprehensive revision in 1999, a number of previous exclusions were deleted from the “exception lists”. This resulted in a simplification of the system and a considerable expansion of the product covered offered to GSP-countries from 1 January 2000. The Least Developed Countries (LDCs) have been granted duty- and quota free market access as of 1 July 2002 for all products under the GSP-system. In 2008 duty- and quota-free market access was extended to 14 low-income countries with fewer than 75 million inhabitants in addition to the 50 LDCs already included.

Norway introduced a new category of deeper preferences for lower middle income countries¹ with a population of less than 75 million people as from 1 January 2013. This new preferential arrangement, named the “GSP plus”, is granted better market access than the ordinary GSP countries. However, “GSP plus” countries are not granted duty free and market free access along the same lines as the least developed and low income countries (so called “GSP zero” countries). One of the intentions behind the establishment of the “GSP plus” group was to soften the transition for countries graduating (“moving up”) from the low-income country group, where they had free access to the Norwegian market, to the middle-income country group where ordinary GSP preferences apply.

The rules of origin of the GSP-system have been revised and simplified several times. From 1 July 1978, the possibility of cumulation within certain regional economic groups of countries was provided for. The system was adapted to the Harmonized Description and Coding System (HS) from 1 January 1988 and has thereafter been amended according to successive HS-revisions.

Upon implementation of a revised regulation on rules of origin from 1 March 1998, the rules of origin were harmonised with the rules applied by the European Community and Switzerland. With this amendment, a general tolerance rule and the possibility of using a so-called invoice declaration was introduced. From that date, *bilateral cumulation of origin* in a GSP-country with products originating in Norway was introduced. The regulation also provides for a system of *diagonal cumulation of origin* with originating products from the European Community and Switzerland on a reciprocal basis. This special arrangement has been implemented since 1 April 2001 after formalization of bilateral agreements between the three parties involved.

The Registered Exporter system (the REX system) has been introduced in the GSP rules of origin since 1 January 2017. It is based on a principle of self-certification by economic operators who will make out themselves so-called *statements on origin*. To be entitled to make out a statement on origin, an economic operator will have to be registered in a database by his competent authorities and be recognized as “registered exporter”.

The REX system will progressively and completely replace the current system of origin certification based on certificates of origin issued by governmental authorities and on invoice declarations made out under certain conditions by economic operators. This means also that the REX system will be used between GSP beneficiary countries applying regional cumulation.

The global transition period from the current system of origin certification to the REX system started on 1 January 2017 and will last until 30th June 2020 at the latest.

For further information on the Norwegian GSP scheme, readers are invited to visit the website of

¹ As defined by the OECD-DAC List of countries eligible for Official Development Assistance.

Norwegian Customs, at the following website address: <http://www.toll.no>

2. Beneficiaries

Within the Norwegian GSP scheme, the following categories of countries and areas in accordance with the OECD's DAC List are subject to different preferential tariff treatment².

- (a) **GSP zero:** least developed countries (LDCs) and other low-income countries (LICs) with a population of less than 75 million inhabitants;
- (b) **GSP plus:** lower medium-income countries (LMICs) with a population of less than 75 million inhabitants; and
- (c) **Ordinary GSP:** the remaining countries according to OECD's DAC list.

The GSP-scheme has been implemented for approximately 90 countries and territories, of which about 35 are ranked among the LDCs. Countries under the GSP zero scheme benefit from better preferential treatment than other countries included in the system, "GSP plus" or ordinary GSP countries. The countries and areas covered by the respective scheme are listed in the Appendix 5 of the Regulations on the Act on Customs Duties and Movement of Goods (the Customs regulations) (see annex 1).

Clear routines for dealing with changes to the DAC list have been established: In the case of countries that graduate to a higher income group, the preferences that apply to the higher income group shall take effect at the beginning of the year after the country has been placed in a higher income group in two successive DAC revisions. Countries that move to a lower income group shall be granted the same preferences as other countries in the lower income group from the beginning of the following year after the revision. Countries that are removed from the list lose their GSP status from the beginning of the following year after the revision.

3. Product coverage

The preferential tariff lines applied to each of the preference categories vary. Table 1 shows the number of products covered under the Norwegian

GSP scheme. For example, Norway offers duty- and quota-free access under the GSP zero scheme to all products originating in the least developed countries or treated as LDC countries while granting preferential tariffs under the ordinary GSP scheme for selected agricultural products (Harmonized System, chapters 1-24) under 711 items (8-digit level of classification) and for selected non-agricultural products (Harmonized System, chapter 25-97) under 211 items (8-digit level) originating in the ordinary GSP scheme status countries.

The list of tariff lines and applicable rates of duty including the lists of products and each preferential rate covered under the Norwegian GSP scheme are provided in the Norwegian Customs Tariff 2019. Norwegian customs authorities also provide its online version, see the link: https://tolltariffen.toll.no/templates_TAD/Tolltariffen/StartPage.aspx?id=358571&epslanguage=en

4. Depth of tariff cuts

All goods exported from LDCs are duty-free when imported into Norway. GSP+ will receive a better offer than the ordinary GSP-countries. It will get duty free access for goods under Chapters 61-63, as well as 50 per cent and 100 per cent duty free access for certain agricultural goods. For the other developing countries included in the system (ordinary GSP-countries), goods sorting under Chapters 25-97 in the Norwegian Customs Tariff are duty free, with the exception of certain textiles in Chapters 61-63. For agricultural products, regular duty rates are reduced by 10 to 100 per cent.

Annex 2 includes the lists of the product coverage and the preferential rates of duty for products originating in GSP-countries. Since all products originating in the GSP zero-countries are granted duty-free treatment, this is not especially reflected in the lists, see the Customs Tariff 2019 for the most recent information on the lists of products and each preferential rate.

4.1. Agricultural products

Within the agricultural and fisheries sectors covered by HS chapters 1–24 and HS heading No. ex 29.05,

² The DAC List of ODA Recipients shows all countries and territories eligible to receive official development assistance (ODA). The DAC list divides the ODA recipients into four groups: Least-Developed Countries; Other Low Income Countries; Lower Middle Income Countries and Territories; Upper Middle Income Countries and Territories. The list also includes all of the Least Developed Countries (LDCs) as defined by the United Nations (UN). The list is revised every third year. The next review of the DAC list will take place in 2020.

Table 1. Number of products covered under the Norwegian GSP Scheme, 2017

		All goods	Agricultural goods	Non-agricultural goods
Tariff schedule	Total number of tariff lines	7 165	1 402	5 763
	of which: number of most favoured nation duty-free lines	6 104	607	5 497
Ordinary GSP scheme	Number of preferential tariff lines	922	711	211
	of which: number of duty-free lines	296	90	206
GSP scheme for Botswana, Namibia and Swaziland	Number of preferential tariff lines	1 061	795	266
	of which: number of duty-free lines	816	556	260
GSP+ scheme	Number of preferential tariff lines	974	713	261
	of which: number of duty-free lines	383	127	256
LDC duties (GSP zero scheme)	Number of preferential tariff lines	1 061	795	266
	of which: number of duty-free lines	1 061	795	266

Source: World Trade Organization, database on preferential trade arrangements.

Notes:

1. The classification in agricultural and non-agricultural products follows the WTO standard working definition. Tariff lines in HS chapters 01-97 are taken into account, national duties with suffixes (*i.e.* seasonal duties) are averaged and compared on the parent line (suffix '00'), individual partner exemptions for specific tariff lines and in-quota duties are not taken into consideration.

2. The table presents the number of national tariff lines covered by each duty regime. First the MFN (current) applied duties serve as the basis for calculation. This is followed by preferential regimes where only those national tariff lines with a preferential duty < MFN (current) applied duties are counted.

ex 35.02 and ex 38.23, the preferential rate of duty for the products enumerated is stated at the beginning of each of the lists, denominated as List 1 to 6.

- GSP-products originating in a GSP+ or ordinary GSP-country and covered by List 1 are duty-free.
- GSP-products originating in a GSP+ or ordinary GSP-country and covered by List 2 are entitled to 100 per cent reduction of the industrial element of the normally applicable customs duty for the product concerned.
- GSP-products originating in a GSP+ or ordinary GSP-country and covered by List 3 are entitled to 15 per cent reduction of the normally applicable customs duty for the product concerned.
- GSP-products originating in a GSP+ or ordinary GSP-country and covered by List 4 are entitled to 10 per cent reduction of the normally applicable customs duty for the product concerned.
- GSP-products originating in a GSP+ or ordinary GSP-country and covered by List 5 are entitled to 50 per cent reduction of the normally applicable customs duty for the product concerned.
- GSP-products originating in a GSP+ or ordinary GSP-country and covered by List 6 are entitled to 30 per cent reduction of the normally applicable customs duty for the product concerned.

- In addition to the preferences stated in List 1-6 above, GSP+ countries receive a reduced duty rate of 50 and 100 per cent on certain agriculture goods and HS heading No. ex 33.01.
- GSP-products originating in a GSP+ country and covered by List 7 are entitled to 50 per cent reduction of the normally applicable customs duty for the product concerned.
- GSP-products originating in a GSP+ country and covered by List 8 are duty-free.

4.2. Industrial products

All industrial products classified in HS chapters 25 to 97 originating in an ordinary country are duty free, except for products HS headings ex 29.05, ex 35.02, ex 38.23 mentioned under item 4.1 above and covered by List 1, List 4, respectively, and with the exception of certain textile products in Chapters 61-63 enumerated in List 9 (list of exceptions).

GSP+ countries additionally receive a duty-free rate on certain textile products covered by List 10. Therefore, GSP+ countries are eligible to duty-free market access for all industrial goods classified in HS chapters 25 to 97, except for products HS headings ex 29.05, ex 33.01, ex 35.02, ex 38.23 mentioned under item 4.1 above and covered by List 1, List 4, or List 8, respectively.

5. Quotas for agriculture products

There are two types of quotas that apply within the GSP-scheme.

5.1. WTO-quota

GSP-products originating in a GSP+ or ordinary GSP-country and covered by List 6 are entitled to 30 per cent reduction of the normally applicable customs duty for the product concerned when imported within the global WTO -quotas. Each products quota customs duty is stated in column III in Appendix 1 to the Regulation 2008-10-10 no. 1132 on the allocation on tariff quotas for agriculture products, see list 6.

5.2. Tariff quota

Producers in Botswana and Namibia are granted an annual tariff free quota of 2,700 tons of meat from bovine animals (fresh, chilled and frozen boneless meat). For producers in Swaziland the quota is set at 500 tons. This applies for commodity codes 02.01.3001, 02.01.3009, 02.02.3001 and 02.02.3009. Producers in Botswana, Namibia and Swaziland are granted an annual tariff free quota of 400 tons of meat from sheep and lamb. This applies for commodity codes 02.04.1000/.2100/.2300/.3000/.4100/.4200 and .4300. All quotas are valid from January 1 and are issued on a first come, first serve basis.

Producers in GSP+ and ordinary GSP-countries are granted an annual tariff quota of 500 tons of meat from bovine animals. The duty rate is fixed at 107.11 Norwegian kroner per kg. This applies for commodity codes 02.01.3001 and 02.02.3001. All quotas are valid from January 1 and are issued on a first come, first serve basis.

In additional, producers in ordinary GSP-countries may be granted annual tariff free quotas of such products as honey, canned ham, corned beef, and canned vegetables, etc.

The Norwegian agriculture authorities provides the guide of the tariff quotas, see the link below; <https://www.landbruksdirektoratet.no/no/internasjonalt-handel/tollkvoter/om-tollkvoter/publikasjoner> (Norwegian only). The column 6 "References" in the Customs Tariff 2019 also includes information on the tariff quotas.

6. Safeguard clause

Where the import of an agricultural commodity granted GSP preferential tariff leads to significant market

disruption or danger of significant market disruption, the necessary measures may, by regulation, be temporarily taken to remove this disruption of the market including, in whole or in part, the preferential tariff treatment of the goods in question with immediate effect. The measure shall be applied equally to all developing countries covered by the GSP scheme. GSP zero countries within the GSP scheme may be exempted from the measure. The safety mechanism related to the importation of agricultural goods from developing countries by the GSP system is stated in the Regulation on the safety mechanism for importing agricultural products from developing countries covered by the GSP scheme (2008-03-07 no 228).

7. Rules of Origin

A product from a GSP country may qualify for preferential tariff treatment if the product originated in a GSP country, the requirement for direct transport has been met, and the origin is documented. The rules of origin for the GSP scheme are laid down in the Section 8-4, Part II of the Customs Regulations. These rules include provisions for "direct transport" and for importation into Norway via the European Community or Switzerland, as well as provisions regarding proofs of origin.

7.1. Origin criteria

As a main rule, a product must be either wholly obtained or sufficiently worked or processed in a GSP-country in order to achieve originating status and in turn preferential treatment. Goods containing non-originating products may thus obtain tariff treatment if certain criteria regarding the level of processing are fulfilled.

An originating GSP-product may contain non-originating materials and still be granted preferential treatment.

7.1.1 "Wholly obtained" products

The products which are considered to be "wholly obtained" in an GSP-country are mainly products from agriculture, hunting and fishing, mineral products extracted from the soil or seabed of the country concerned and products from sea fishing etc. The products are defined in the Section 8-4-32 of the Customs Regulations.

7.1.2 "Sufficiently worked or processed" products

A product can also be considered as originating even if non-originating materials are used in its production.

The products, which are considered to be “sufficiently worked or processed” in a GSP country, are defined in the Section 8-4-33 of the Customs Regulations.

According to this provision, a product mentioned in columns 1 and 2 in Appendix 6 “List of the working or processing required to be carried out on non-originating materials in order for the manufactured product to obtain originating status” (referred as “list rules”) of the Customs Regulations is regarded as sufficiently worked or processed in a GSP country if the conditions in column 3 in the processing list are met. The introductory comments to the processing list apply to all manufactured products where non-originating materials are used. Non-originating materials must then meet the requirement in the list rules for the finished product.

The Norwegian customs authorities provide the pdf version of the Appendix 6 (the list rules) on the website, see the link below; <https://www.toll.no/en/corporate/import/free-trade/gsp---generalized-system-of-preference/requirements-for-preferential-customs-treatment/> (Norwegian only).

7.1.3. Tolerance rule

There are exceptions to the rule of thumb in that the product must have been wholly produced or sufficiently worked or processed. The tolerance rule means that exceptions are made for non-originating materials in the finished product. Non-originating materials may be used if their total value or weight of the materials does not exceed: (a) 15 per cent of the product’s total weight, (b) 15 per cent of the finished product’s ex-works price, and (c) the maximum value limit of permitted non-originating materials stipulated for a product in the list rules. The tolerance rule cannot be used for textiles pursuant to Chapters 50-63 of the Customs Tariff.

7.2. Insufficient working or processing

There are a lot of simple processes or operations such as breaking-up or assembly of packages, washing, cleaning, and simple painting. A number of simple operations considered to be insufficient working or processing are laid down in Section 8-4-34 of the Customs Regulations. These are often referred to as “minimal operations”.

A product that only undergoes insufficient processing will not be granted originating status. This applies even if the changes of tariff heading of fixed percentage rules in the list rules are met.

7.3. Cumulation

Cumulation means that materials with an originating status in certain other GSP countries may be used. The GSP country may use such materials throughout the production process. This applies even if the change of tariff heading requirement or other requirements stipulated for an export product in the list rules are not met.

Under the Norwegian GSP-scheme, the three following types of cumulation are provided here below.

7.3.1. Regional cumulation

Regional cumulation has been implemented for the Association of South-East Asian Nations (ASEAN) (consisting of Brunei, the Philippines, Indonesia, Cambodia, Laos, Malaysia, Myanmar, Singapore, Thailand and Vietnam) and the South Asian Association for Regional Cooperation (SAARC) (consisting of Bangladesh, Bhutan, India, the Maldives, Nepal, Pakistan and Sri Lanka). The SAARC group may not use regional cumulation for goods under Chapters 1-24 of the Customs Tariff.

This scheme makes it possible to cumulate originating materials from another country within the same regional economic grouping. For regional cumulation, the countries in question must use rules of origin corresponding to those included in the Norwegian GSP system.

7.3.2. Bilateral cumulation

Bilateral cumulation means that materials used for production, originating in a GSP country and materials originating in Norway may be used in full. This applies irrespective of the production criteria that apply to the finished product and any working or processing requirements specified in the process list.

The Norwegian exporter must document the origin of the materials to be used for cumulation in a GSP country by way of a movement certificate EUR.1 or a declaration of origin.

7.3.3. Diagonal cumulation (with Norway, the European Union or Switzerland)

Diagonal cumulation means that materials used for production in a GSP country and whose originating status is in this country or in Norway, the European Union or Switzerland may be used in full. This applies irrespective of the production criteria that apply to the finished product and any working or processing requirements specified in the list rules. The finished

product can be exported as a GSP-originating product to Norway, the European Union or Switzerland.

7.4. One product – Unit of qualification

When considering the originating status of a product, each product unit must be assessed individually. The qualifying unit of a product is determined by the classification provisions laid down in the Harmonized System for classification of goods.

This means that for a shipment of goods, the rules of origin requirements must be fulfilled for each individual product. It is not allowed to consider the whole shipment as a single unit, except in cases where the HS system classifies a group, set or assembly of products as one unit under a single tariff heading.

Packaging that is included with the product for classification purposes shall also be included in determining the product's originating status as with other materials and parts.

Accessories, spare parts and tools which constitute natural standard equipment and which are sent together with the item and included in the price are considered as one unit together with the relevant product (the main product).

Goods that are considered as a set under the general rules of interpretation of the Customs Tariff will originate in a GSP country if all of the components in the set are originating products, or if the value of all non-originating materials (components) does not exceed 15 per cent of the set's ex-work price.

Neutral elements, as energy, fuel, machinery and tools, used during the production, or materials or ingredients which are not entering or incorporated into the product and which is not intended to be incorporated/ included into the final product, shall not be taken into consideration when assessing the originating status of a product.

8. Consignment rule

8.1. General rule

In order to obtain GSP preferential tariff treatment, the product must be transported "directly" from the beneficiary GSP-country to Norway. The product concerned must be destined for Norway (a Norwegian consignee) upon dispatch from the GSP-country concerned. However, transportation of goods constituting one single consignment through one or more other countries, with or without

unloading/reloading or temporary storage is allowed, on condition that the goods have remained under customs surveillance during transit or storage and that they have undergone no other operations than those designed to keep them from deterioration.

8.2. Importation into Norway via the European Community or Switzerland

Further, when shipping GSP-products through the European Community or Switzerland, re-exportation of GSP-products, either as a whole or split consignment, is also allowed. As such, in order to save transport costs, whole shiploads may be shipped from a GSP-country to a central store in the European Community for later distribution to other consignees in Europe.

This means that a shipment of GSP-products originally destined for a consignee in the European Community or Switzerland may at a later stage be re-exported to a consignee in Norway. It is, however, a precondition for such re-exportation of GSP-products that they continuously have been under customs control in the European Community or Switzerland, as the case may be, and that they have not been subject to any operation other than unloading, reloading, changing of packaging or other operation designed to keep them in good condition. Thus, the goods may not be released by customs clearance for free circulation or consumption. Furthermore, it is a precondition that Norway and the European Community or Switzerland, respectively, have identical rules of origin for the products concerned.

9. Documentation of "originating status" of GSP products

9.1. Proof of origin

In order to obtain GSP preferential tariff treatment for a product on importation into Norway, the originating status must be proven upon submission or presentation of a satisfactory proof of origin. Certain consignments of small value are, however, exempted from the requirement of a formal proof of origin, see the Section 8-5-11, subsection (2) of the Customs Regulations.

The following proofs of origin are valid under the Norwegian GSP-system:

- Certificate of origin Form A
- Replacement certificate of origin Form A for import via the European Union or Switzerland

- Declaration of origin
- Registered Export System (REX) declaration of origin
- REX replacement declaration of origin Form A for import via the European Union or Switzerland
- EUR.1 movement certificate for export from Norway to a GSP country for later return

GSP proofs of origin shall always be issued and completed as prescribed in the applicable rules of origin of the Norwegian GSP scheme. A GSP proof of origin must be issued by the exporter in the beneficiary country and, as a main rule, be certified by the customs authorities or another duly authorised body of the exporting country. Declarations of origin do not need to be approved or stamped by an authorised body.

The requirement for certificate of origin is in the process of being replaced by **the REX-system**. From 2017 and by 30 June 2020, the Certificate of Origin Form A and Declaration of Origin will gradually be phased out to be replaced by the REX Declaration of Origin or REX Replacement Declaration. After that date only the REX self-certification system will be accepted as proof of origin, see annex 3 for detailed information about the REX system.

9.1.1. Certificate of origin Form A

This is used if the goods arrive directly from a GSP country to Norway. Each consignment must be accompanied by a Certificate of origin Form A. For customs clearance, this certificate must have been completed in and certified by a competent authority in the GSP country, and the recipient of the goods must be a Norwegian company or person.

Transit shipments are permitted for goods that constitute a single shipment through one or more countries, including for transshipment or temporary storage. If the goods are cleared for free circulation by customs in another country, they will lose their origin and the preferential tariff treatment will not be applied to them upon import into Norway. It is not permitted to do anything with the goods while in transit unless this is necessary to keep them in good condition.

A specimen of the certificate of origin Form A is contained in annex 4 of this publication. Products wholly obtained in a GSP country (cf. Section 8-4-32 of the Customs Regulations) shall state the letter “p” in box 8 in the Form A. Textiles that are wholly produced in a GSP country can thus indicate the

letter “P”. Products sufficiently worked or processed in a GSP country (cf. Section 8-4-33 of the Customs Regulations) shall state the letter “W” in the box. It is recommended that the first six digits of the item number are stated. For example, “P 02.080/P 0208.60” or “W 62.04/W 6204.11”. Missing or incorrect filling may cause the certificate to be rejected.

9.1.2. Declaration of origin

As an alternative to a Certificate of origin Form A, a declaration of origin may be used on the invoice, delivery slip, or another commercial document.

To use a declaration of origin, the value of the origin products in the shipment should not exceed NOK 60,000, or the exporter must be registered in the REX system by the authorities in the export country.

The declaration must be in English or French. It can be printed, stamped, or written by machine or by hand in the document. In the latter case, the declaration must be written in ink, in block capitals. It must be signed by hand by the exporter in the relevant GSP country.

A specimen of the certificate of origin Form A is contained in annex 5 of this publication.

9.1.3. Replacement Certificate of origin Form A for import via the European Union or Switzerland

Entire shiploads are often sent from a GSP country to a central warehouse in Europe for onward distribution to recipients in Norway. In such cases, the customs authorities in the relevant European Union country or Switzerland can issue a replacement Certificate of origin Form A to accompany each consignment.

The same provisions apply to the re-export of GSP goods from Norway to the European Union or Switzerland. A replacement certificate Form A may be issued upon application from the (re)exporter and only on the basis of an original certificate of origin Form A issued and endorsed in the GSP-country concerned. A replacement certificate Form A may be issued for the whole consignment arriving from a GSP-country or for a part of such consignment (split consignment).

It is, however, a precondition of using replacement certificates that the goods continuously have been under customs control in Norway before the re-exportation takes place, and that the products are re-exported apart from measures to keep them in an unaltered condition so that they are not destroyed.

It is not possible to issue replacement certificates on the basis of a declaration of origin from a GSP country or in cases where exceptions to the rules of origin have been made, see the Section 8-4-41 of the Customs Regulations. However, exporters, who transship GSP products to the European Union or Switzerland, shall be registered in the REX by 1 July 2017, and the registered exporters shall only issue a replacement declaration of origin, see the Section 8-4-42 (5) of the Customs Regulations.

9.1.4. Movement Certificate EUR.1 / declaration of origin for export from Norway to a GSP country for later return

Upon exportation from Norway of products to be used as input materials in the production of goods in a GSP country, the originating status may be documented with a movement certificate EUR. 1 or declaration of origin for any subsequent importation of the manufactured products to Norway, the European Union or Switzerland. These proofs of origin issued in Norway constitutes the necessary documentation to allow cumulation in the GSP-country concerned, for later exportation of the finished originating product to Norway.

To issue a declaration of origin, the exporter must be registered with a valid REX number in the REX system. However, it is possible for unregistered exporters to issue declarations of origin if the total of the originating goods in the consignment does not exceed EUR 6,000.

Movement Certificate EUR.1 and the declaration of origin cannot be used when importing or re-exporting GSP goods. If the manufactured products are sent from the GSP country to the European Union or Switzerland, this does not apply to the exportation of goods covered by the Customs Tariff chapter 1 to 24.

When exporting originating products from Norway, you must add the wording: "GSP BENEFICIARY COUNTRY" and "NORWAY" (English version), or "PAYS BÉNÉFICIAIRE DU SPG" AND "NORVÈGE" (French version).

A specimen of the movement certificate EUR.1 and the declaration of origin is contained in annex 6 of this publication.

9.2. Low value, non-commercial importations

Importations into Norway of non-commercial consignments having a low value do not normally require any formal proof of origin, on condition that the goods are either sent from a private person to a private person or forming part of travellers' personal luggage. Furthermore, the value of such consignments must not exceed NOK 4,100 in the case of small packages from a private person to a private person or NOK 10,000 in the case of goods forming part of travellers' personal luggage.

9.3. Validity and verification of proof of origin

9.3.1. Validity

Regardless of which proof of origin is used, it is valid for 10 months from the date of issue in the country of export. The proof of origin may be regarded as valid even if there are minor errors in the way the proof of origin was drawn up or minor discrepancies between the information given in the proof of origin and information given in documents presented to the customs authorities, and there is no reason to doubt the products' origin.

9.3.2. Verification

The customs authorities may make it a condition for preferential tariff treatment that the competent authorities of the country of export verify that the product covered by the proof of origin is an originating product and that the proof of origin is genuine.

If the customs authorities have not received a reply to their enquiry to the competent authorities of the country of export within six months or the reply does not contain sufficient information to determine the product's origin or that the proof of origin is genuine, a new enquiry shall be sent. If a reply to the new enquiry has not been received within four months, preferential tariff treatment will not be granted unless the customs authorities do not find cause to doubt the origin.

While awaiting the verification results pursuant to the process mentioned above, the customs authorities may postpone the decision to permit preferential tariff treatment if there are indications that the conditions for preferential tariff treatment have not been met. If the customs authorities decide to postpone, they will, upon specific conditions if the conditions in the regulation are in place, offer to place the product at the free disposal of the importer.

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- Government of Norway. The Regulation on the safety mechanism for importing agricultural products from developing countries covered by the GSP scheme (2008-03-07 no. 228).
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- Government of Norway. Review of Norway's Generalised System of Preferences (GSP) for import of goods from developing countries of the Norwegian Ministry of foreign affairs (October 2012).
- Government of Norway. the Norwegian Customs Tariff 2019.
- Government of Norway. The website of Norwegian Customs www.toll.no (accessed 12 April 2019).
- World Trade Organization. Notification of preferential rules of origin for least developed countries: Norway. G/RO/LDC/N/NOR/1 (30 June 2017).
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Annex 1

**Countries and areas covered by the
Norway's Generalized System of
Preferences scheme**

COUNTRIES AND AREAS COVERED BY THE NORWAY'S GSP SCHEME

This table is based on Appendix 5 of the Customs Regulations, which entered into force on January 21, 2019. Countries under the GSP zero scheme can export their goods free of duty to Norway. The ordinary GSP-countries and GSP+ have between 10 and 100 percent reduction.

Countries marked with * are a part of the Norwegian GSP-system, but have not yet notified the Norwegian customs pursuant to the Section 8-5-14.

1. Countries or territories that benefit from GSP zero scheme

1.1 Least developed countries (LDCs)

Afghanistan	Nepal
Angola	Malawi
Bangladesh	Mali
Benin	Mauritania*
Bhutan	Mozambique
Burkina faso*	Niger
Burundi	Rwanda
Cambodia	Samoa
Central African Republic*	Sao Tomé and Príncipe
Chad*	Senegal
Comoros	Sierra Leone
Democratic Republic of the Congo	Solomon Islands
Djibouti*	Somalia*
Equatorial Guinea*	Sudan
Eritrea*	South Sudan
Ethiopia	The Gambia
Guinea	Timor-Leste*
Guinea-Bissau	Togo
Haiti	Tuvalu
Kiribati	United Republic of Tanzania
Lao People's Democratic Republic	Uganda
Lesotho	Vanuatu
Liberia	Yemen
Madagascar	Zambia
Myanmar	

1.2 Other low-income countries (LICs) with a population of less than 75 million inhabitants

Democratic People's Republic of Korea*	Tajikistan*
Kenya	Zimbabwe

2. GSP + countries

Armenia	Kosovo
Bolivia, Plurinational State of	Micronesia*
Cameroon	Moldova
Cabo Verde	Mongolia
Congo*	Nicaragua
Côte d'Ivoire	Papua New Guinea
El Salvador	Paraguay
Eswatini	Samoa
Ghana	Sri Lanka
Guatemala	Syrian Arab Republic*
Guyana	Tokelau*
Honduras	Uzbekistan
Kyrgyzstan	

3. Ordinary GSP-countries

Algeria	Malaysia
Antigua and Barbuda*	Maldives
Argentina	Marshall Islands
Azerbaijan	Mauritius
Belarus	Montserrat
Belize	Namibia
Botswana	Nauru*
Brazil	Nigeria*
China	Niue
Cook Islands	Pakistan
Cuba	Palau*
Dominica	Seychelles
Dominican Republic	South Africa
Ecuador	Saint Helena*
Fiji	Saint Lucia
Gabon	Saint Vincent and the Grenadines*
Grenada*	Surinam
India	Thailand
Indonesia	Tonga
Iran	Turkmenistan*
Iraq	Uruguay
Jamaica	Venezuela, Bolivarian Republic of
Kazakhstan	Viet Nam
Libya*	Wallis and Futuna*

Annex 2

**Lists of products covered by the
Norwegian Generalized System of
Preferences scheme**

LISTS OF PRODUCTS COVERED BY THE NORWEGIAN GSP SCHEME**List 1**

Products qualifying for 100 per cent reduction of the normally applicable customs duty when originating in a GSP+ or ordinary GSP-country

Heading no.	Description of products
ex. 02.08	Other meat and edible meat, fresh, chilled or frozen
.9060	- Frogs' legs
ex. 04.07	Birds' eggs in shell, fresh, preserved or cooked
.1900	- Fertilised eggs for incubation:
	- - Other
.2900	- Other fresh eggs:
	- - Other
ex. 04.09	Natural honey
	- within a quota of 192 tonnes (cf. List 3)
ex. 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption
.1000	- Bovine semen
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - Other (but excluding edible products):
.9191	- - - - Waste fish (industrial fish)
.9193	- - - - Other fish waste
.9199	- - - - Other (including fertilized roes for hatching)
	- - Other:
	- - - Blood powder, unfit for human consumption:
.9921	- - - - Other
	- - - Meat and blood:
.9940	- - - - Other
	- - - Other:
	- - - - Other:
.9998	- - - - Other
ex. 06.01	Bulbs, tubers, tuberous roots, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12
ex. 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn
	- Unrooted cutting and slips:
.1011	- - Slips; cuttings, not to gardens or plant nurseries; cuttings from green plants to gardens or horticulture from 15 December – 30 April
.2000	- Trees and bushes, grafted or not, of a kind which bear edible fruits and nuts
	- Rhododendrons and azaleas, grafted or not:
.3090	- - Other
	- Other:
.9010	- - Without balled roots or other culture media, including stocks (except those from headings 06.02.2000 or 06.02.4002)
	- - With balled roots or other culture media:
.9021	- - - Trees and bushes not mentioned above; dragon tree (<i>Dracaena</i>) and palms (<i>Palmate</i>)
.9022	- - - Perennials not classified under. 06.02.9031 – 06.02.9099
.9023	- - - Green pot plants from 15 December – 30 April, also when imported as part of mixed groups of plants
ex. 06.03	Cut flowers and flowers buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
	- Fresh:
	- - Roses:

Heading no.	Description of products
.1110	- - - Roses from 1 November – 31 March, also in mixed bouquets etc.; flowers and flowers buds classified under 06.03.1210, 06.03.1310, 06.03.1410, 06.03.1921, 06.03.1922 and 06.03.1991 when included in mixed bouquets where roses give the bouquets their essential character
	- - Carnations:
.1210	- - - Carnations, also mixed bouquets etc.; flowers and flowers buds classified under 06.03.1110, 06.03.1310, 06.03.1410, 06.03.1921, 06.03.1922 and 06.03.1991 when included in mixed bouquets where carnations give the bouquets their essential character
	- - Orchids:
.1310	- - - Orchids, also mixed bouquets etc.; flowers and flowers buds classified under 06.03.11, 06.03.1210, 06.03.1410, 06.03.1921, 06.03.1922 and 06.03.1991 when included in mixed bouquets where orchids give the bouquets their essential character
	- - Chrysanthemums:
.1410	- - - Chrysanthemums from 15 December – 15 March, also mixed in bouquets etc.; flowers and flowers buds classified under 06.03.1110, 06.03.1210, 06.03.1310, 06.03.1921, 06.03.1922 and 06.03.1991 when included in mixed bouquets where roses give the bouquets their essential character
	- - Other:
.1911	- - - Roses from 1 November – 31 March, chrysanthemum from 15 December – 15 March, carnations and orchids when included in mixed bouquets where roses give the bouquets their essential character
	- - - Anemone, Genista, Mimosa, Ranunculus, Syringa, Argyranthemum frutescens, Chrysanthemum frutescens from 1 November - 30 April, Freesia from 1 December – 31 March and Tulipa from 1 May – 31 May:
.1921	- - - - Anemone, Genista, Mimosa, Ranunculus and Syringa, also mixed in bouquets etc.
.1922	- - - - Argyranthemum frutescens, Chrysanthemum frutescens from 1 November – 30 April, Freesia from 1 December – 31 March and Tulipa from 1 May – 31 May also mixed in bouquets etc.
	- - - Other:
.1991	- - - - Alchemilla, Anthurium, Asters, Astilbe, Centaurea, Erigeron, Gebera, Gladiolus, Lathyrus, Liatris, Physosteiga
.9000	- Other
06.04	Foliage, branches and other parts of plants, without flowers or flowers buds, and grasses, mosses and lichens, being goods of a kind for bouquets of for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
ex 07.02	Tomatoes, fresh or chilled
.0011	- From 1. November to 9. May
ex. 07.03	Onions, shallots, garlic, leeks and others alliaceous vegetables, fresh or chilled
	- Onions and shallots:
	- - Shallots:
.1031	- - - From 1. September – 30. June
.1032	- - - From 1. July – 31. August
.2000	- Garlic
	- Leeks and others alliaceous vegetables:
.9002	- - Spring onions
.9009	- - Other alliaceous vegetables
ex. 07.04	Cabbage, cauliflowers, kohlrabi, kale and similar brassicas, fresh or chilled
	- Cauliflowers and headed broccoli:
	- - Cauliflowers:
.1041	- - - From 1 December to 31 May
.1050	- - Headed broccoli
	- Other:
.9060	- - Chinese cabbage
ex. 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled
	- Lettuce:
	- - Cabbage lettuce (head lettuce):
	- - - Iceberg lettuce:
.1130	- - - - from 1 December to 28/29 February
	- - - Other:
.1170	- - - - From 1 December to 3 November
	- Chicory:

Heading no.	Description of products
.2110	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>):
.2190	- - - From 1 April – 30 November
	- - - From 1 December – 31 March
ex. 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
	- Other:
.9020	- - Radishes from 1. April – 30. November
.9030	- - Radishes from 1. December – 31. March
.9099	- - Other
ex. 07.07	Cucumbers and gherkins, fresh or chilled
	- Cucumbers:
.0030	- - From 1 December to 9 March
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled
ex. 07.09	Other vegetables, fresh or chilled
	Except sweet corn for feed purpose (classified under 07.09.9930)
ex. 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
	- Leguminous vegetables, shelled or unshelled:
ex.2100	- - Peas (<i>Pisum sativum</i>), with a diameter not exceeding 7,5 mm (cf. List 3)
	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):
ex.2201	- - - Asparagus beans (<i>Hericot vert</i>) (cf. List 3)
.2900	- - Other:
.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach):
	- Sweet corn:
.4090	- - Other
	- Other vegetables:
.8010	- - Asparagus and globe artichokes
.8030	- - Curled parsley
.8040	- - Mushrooms
	- - Other:
.8095	- - - Sweet peppers (<i>Capsicum annuum</i> var. <i>Annuum</i>)
.8099	- - - Other
ex. 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
	- Olives:
.2010	- - In brine
.2090	- - Other
	- Other vegetables; mixtures of vegetables:
	- - Sweet corn:
.9020	- - - Other
.9030	- - Onions
.9040	- - Capers
ex. 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
.2000	- Onions
	- mushrooms, wood ears (<i>Auriculara</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:
.3100	- - Mushrooms of the genus <i>Agaricus</i>
.3200	- - wood ears (<i>Auriculara</i> spp.)
.3300	- - jelly fungi (<i>Tremella</i> spp.)
	- - Other:
.3901	- - - Truffles
.3909	- - - Other
	- Other vegetables; mixtures of vegetables:
	- - Potatoes:
.9012	- - - Broken or in powder
.9020	- - Garlic

Heading no.	Description of products
.9040	- - Sweet corn: - - - Other - - Other:
.9091	- - - Tomatoes
.9092	- - - Carrots
.9099	- - - Other, including mixture of vegetables
ex. 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split
.1009	- Peas (<i>Pisum sativum</i>): - - Others (not for feed purpose, cf. List 4) - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
.3100	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
.3200	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	- - Other
.9000	- Other
ex. 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
.1090	- Manioc (cassava): - - Other
.2090	- Sweet potatoes: - - Other
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
08.02	Other nuts, fresh or dried, whether or not shelled or peeled
08.03	Bananas, including plantains, fresh or dried
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
ex. 08.05	Citrus fruit, fresh or dried
.1090	- Oranges: - - Other
.2090	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - - Other
.4090	- grapefruit, including pomelos: - - Other
.5020	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>): - - Other:
.5030	- - - Lemons - - - Limes
.9090	- Other: - - Other
08.06	Grapes, fresh or dried
08.07	Melons (including watermelons) and papaws (papayas), fresh
ex. 08.08	Apples, pears and quinces, fresh
ex.1011	- Apples: - - From 1.May – 30.November, within a quota of 8000 tonnes (cf. List 3)
.1022	- - From 1 December – 30 April
.3010	- Pears and quinces: - - Pears: - - - From 1 December – 10 August
ex.3020	- - - From 11 August – 30 November, within a quota of 250 tonnes (cf. List 3)
.4000	- - Quinces
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
ex. 08.10	Other fruit, fresh
	- Strawberries:

Heading no.	Description of products
.1011	- - From 15. April – 8. June
.1030	- - From 1. November – 31. March
.1040	- - From 1. April – 14. April
	- Raspberries, blackberries, mulberries and loganberries:
.2010	- - Raspberries
	- - Other:
.2091	- - - Blackberries
.2099	- - - Other
	- Black, white or red currants and gooseberries:
.3010	- - Black currants
.3020	- - White and red currants
.3030	- - Gooseberries
	- Cranberries, blueberries and other fruits of genus <i>Vaccinium</i> :
.4010	- - Cowberries
.4090	- - Other
.5000	- Kiwifruit
	- Other:
.9010	- - Cloudberries
.9090	- - Other
ex. 08.11	Fruit and nuts uncooked or cooked by steaming in water, frozen, whether or not containing added sugar or other sweetening matter
	- - Raspberries, blackberries, mulberries, loganberries, black, white and red currants and gooseberries:
	- - Containing sugar or other sweetening matter:
.2011	- - - Blackberries, mulberries or loganberries
.2013	- - - Gooseberries
	- - Other:
.2092	- - - Blackberries, mulberries or loganberries
.2095	- - - Gooseberries
	- Other:
.9001	- - Cowberries
.9002	- - Cloudberries
.9003	- - Cherries
.9004	- - Blueberries
.9008	- - Other
ex. 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in preservative solutions), but unsuitable in the state for immediate consumption
.1000	- Cherries
	- Other:
.9010	- - Citrus fruit
.9020	- - Apricots and peaches
ex.9090	- - Other (raspberries, black, white and red currants (cf. List 3))
08.13	Fruit, dried, other than of headings 08.01 to 08.06; mixtures of nuts or fruits of this Chapter
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
09.03	Maté
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices
ex. 10.06	Rice
	- Semi-milled or wholly milled rice, whether or not polished or glazed:
.3010	- - For human consumption
.3099	- - Other
	- Broken rice:

Heading no.	Description of products
.4010	- - For human consumption
.4099	- - Other
ex. 10.08	Buckwheat, millet and canary seed; other cereals
.1090	- Buckwheat: - - Other
.2100	- Millet: - - Seed - - Other:
.2990	- - - Other
.3090	- Canary seeds: - - Other
ex. 11.06	Flour, meal and powder of dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8
.1090	- Of dried leguminous vegetables of heading 07.13: - - Other
.3090	- Of the products of Chapter 8: - - Other
Ex. 11.07	Malt, whether or not roasted
.1090	- Not roasted: - - Other
.2090	- Roasted: - - Other
ex. 11.08	Starches; inulin
.1290	- Starches: - - Maize (corn) starch: - - - Other: - - - - Other
.1490	- - Manioc (cassava) starch: - - - Other: - - - - Other
.1990	- - Other starches: - - - Other: - - - - Other
.2090	- Inulin: - - Other
ex. 11.09	Wheat gluten, whether or not dried
.0090	- Other
ex. 12.09	Seeds, fruit and spores, of a kind used for sowing
.1000	- - Sugar beet seed
.3000	- Seed of herbaceous plants cultivated principally for their flowers - Other: - - Vegetable seeds:
.9110	- - - Cucumber, cauliflower, carrot, onion, shallot, leek, parsley, endive and lettuce seed - - - Other:
.9191	- - - - Cabbage seed
.9199	- - - - Other
.9900	- - Other
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products
ex. 15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03
	Tallow:

Heading no.	Description of products
.1090	- - Other
	- Other:
.9090	- Other
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
ex. 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refines, but not chemically modified
	- Fish-liver oils and their fractions:
.1011	- - For feed purpose, including veterinary oil
	- - other:
.1020	- - - Solid fractions
	- Fats and oils and their fractions, of fish, other than liver oils:
.2011	- - For feed purpose
	- - Other:
	- - - Other:
.2040	- - - - Solid fractions
.2099	- - - - Other
	- Fats and oils and their fractions, of marine mammals:
.3011	- - For feed purpose
.3021	- - Fats for other purpose
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
ex. 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
	- Other:
.0021	- - Bone fat, bone oil and neat's-foot oil
	- - Other:
.0030	- - - Solid fractions
.0099	- - - Other
ex. 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
	- Crude oil, whether or not degummed:
.1090	- - Other
ex. 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
	- Crude oil:
.1090	- - Other
	- Other:
.9090	- - Other
ex. 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
	- Virgin:
.1090	- - Other
	- Other:
.9090	- - Other
ex. 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09
.0090	- Other
ex. 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified
	- Other:
	- - Other:
.9020	- - - Solid fractions
ex. 15.12	Sunflower-oil, safflower and cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
	- Sunflower-seed and safflower oil fractions thereof:
.1190	- - Crude oil:
	- - - Other
	- Cotton seed oil and its fractions:
	- - Crude oil, whether or not gossypol has been removed:

Heading no.	Description of products
.2190	- - - Other
ex. 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
	- Coconut (copra) oil and its fractions:
	- - Crude oil:
.1190	- - - Other
	- - Other:
	- - - Other:
.1920	- - - - Solid fractions
.1999	- - - - Other
	- Palm kernel or babassu oil and fractions thereof:
	- - Crude oil:
.2190	- - - Other
	- - Other:
	- - - Other:
.2920	- - - - Solid fractions
.2999	- - - - Other
ex. 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
	- Low erucic acid rape or colza oil and its fractions:
	- - Other:
.1990	- - - Other
ex. 15.15	Other fixed vegetable fats and oils (including jojoba oil), and their fractions, whether or not refined but not chemically modified
	- Linseed oil and its fractions:
	- - Crude oil:
.1190	- - - Other
	- Maize (corn) oil and its fractions:
	- - Crude oil:
.2190	- - - Other
	- Castor oils and its fractions:
.3090	- - Other
	- Sesame oil and its fractions:
	- - ellers:
.5020	- - - Crude oil
	- Other:
ex. 9021	- - Wood oils (including tung oil and its fractions) or oiticica oil, not for feed purpose
	- - Other:
.9070	- - - Crude oil
	- - - Other:
.9080	- - - - Solid fractions
ex. 9099	- - - - Other (croton oil and tobacco seed oil)
ex. 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
	- Animal fats and oils and their fractions:
	- - Other:
.1020	- - - Extracted entirely from fish or marine mammals
.1099	- - - Other
	- Vegetable fats and oils and their fractions:
	- - Other:
.2099	- - - Other
ex. 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16
	- Other:
	- - Other:

Heading no.	Description of products
.9091 .9098	- - - Other: - - - - Containing more than 10 % but not more than 15 % by weight of milk fats - - - - Other
ex. 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
.0031 .0041 .0051	- Other: - - Siccative oils - - Linseed oil, boiled - - Linoxyn
ex. 16.02	Other prepared or preserved meat, meat offal or blood
ex.4100 ex.5009	- Of swine: - - Hams and cuts thereof - - - Without a quota of 100 tonnes of hermetic ham (cf. List 4) - Of bovine animals: - - Other - - - Within a quota of 200 tonnes of "Corned Beef" (cf. List 4) - - - Within a quota of 50 tonnes of hermetic tongue (cf. List 4)
ex. 16.03	Extracts and juices of meat, fish or crustaceans, mollusc or other aquatic invertebrates
.0010 .0020 .0092	- Whale-meat extracts - Other: - - Of fish, crustaceans, mollusc or other aquatic invertebrates - - Other: - - - Juices of whale meat
ex. 17.01	Cane or beet sugar and chemically pure sucrose, in solid form
.1290 .1390 .9190 .9991 .9995 .9999	- Raw sugar not containing added flavouring or colouring matter: - - Beet sugar: - - - Other - - Cane sugar specified in Subheading Note 2 to this Chapter: - - - Other - Other: - - Containing added flavouring or colouring matter: - - - Other - - Other: - - - Other: - - - - In lumps or powdered - - - - Other sugar: - - - - - In retail sale packages of a weight not exceeding 24 kg - - - - - Other (in bulk or whole sale packages)
ex. 17.02	Other sugars, including chemically pure lactose, maltose glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
.1190 .1990 .2090 .5090	- Lactose and lactose syrup: - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter: - - - Other - - Other: - - - Other - Maple sugar and maple syrup: - - Other - Chemically pure fructose: - - Other - Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:

Heading no.	Description of products
.6090	- - Other - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose: - - Other
.9030	- - - Artificial honey
.9040	- - - caramel, including "colouring caramel"
.9099	- - - Other
18.05	Cacao powder, not containing added sugar or other sweetening matter
ex. 18.06	Chocolate and other food preparations containing cocoa
.1000	- Cocoa powder, containing added sugar or other sweetening matter
ex. 19.04	Prepared foods obtained by 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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
.1010	- Prepared foods obtained by swelling or roasting of cereals or cereal products: - - "Corn flakes" - Other - - Pre-cooked rice not containing any added ingredients:
.9020	- - - Other
ex. 20.01	Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid
.9010	- Other: - - Vegetables: - - - Capers
.9020	- - - Olives - - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.9041	- - - - Other - - - Onions:
.9052	- - - - In airtight containers
.9058	- - - - Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
20.03	Mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid
ex. 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen other than products of heading 20.06
.9020	- Other vegetables and mixtures of vegetables: - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>): - - - Other - - Other:
.9091	- - - Globe artichokes
ex. 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06
ex.4003	- Peas (<i>Pisum sativum</i>): - - Of dried:
ex.4009	- - - Other (with a diameter not exceeding 7,5 mm) within a quota of 200 tonnes (20.05.4003+20.05.4009) (cf. List 3) - - Other (with a diameter not exceeding 7,5 mm) within a quota of 200 tonnes (20.05.4003+20.05.4009) (cf. List 3)
ex.5901	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): - - Other: - - - Green beans and string beans: - - - - Within a quota of 50 tonnes green beans (cf. List 3) - - - - Within a quota of 100 tonnes string beans (cf. List 3)
.6000	- Asparagus
.7000	- Olives - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.8090	- - Other
.9100	- Other vegetables and mixture of vegetables: - - Bamboo shoots

Heading no.	Description of products
.9901 ex.9909	- - Other: - - - Capers; globe artichokes; sweet peppers (<i>Capsicum annuum</i> var. <i>Annum</i>) - Other, including mixtures of vegetables (within a quota of 100 tonnes of mixtures of vegetables (cf. List 3))
20.06	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
ex. 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit and nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
.9110 .9190	- Other: - - Citrus fruit: - - - Containing added sugar or sweetening matter - - - Other
ex. 20.08	Fruits, 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
.1110 .1191 .2000 .3091 .3099 .4000 .5000 .6000 .7000 .9190 .9901 .9902	- Nuts, ground nuts and other seed, whether or not mixed together: - - Ground nuts: - - - Peanut butter - - - Other: - - - - Other - Pineapples - Citrus fruit: - - Other: - - - Mandarins - - - Other - Pears - Apricots - Cherries - Peaches, including nectarines: - Other, including mixtures other than those of subheading 20.08.1900: - - Palm hearts: - - Other - - Other: - - - Apples - - - Plums
ex. 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
.1111 .1119 .1120 .1130 .1191 .1199 .1912 .1919 .1920	- Orange juice: - - Frozen: - - - Containing added sugar or other sweetening matter: - - - - Of a Brix value exceeding 67 - - - - Other - - - Other: - - - - In containers weighing, with contents, 3 kg or more - - - - Other: - - - - Concentrated - - - - Other: - - - - - Of a Brix value exceeding 67 - - - - - Other - - Other: - - - Containing added sugar or other sweetening matter: - - - - Of a Brix value not exceeding 67 - - - - Other - - Other: - - - In containers weighing, with contents, 3 kg or more - - - Other:

Heading no.	Description of products
.1992	- - - - Of a Brix value not exceeding 67
.1999	- - - - Other
	- Grapefruit (including pomelo) juice:
.2100	- - Of a Brix value not exceeding 20
.2900	- - Other
	- Juice of any other single citrus fruit:
	- - Of a Brix value not exceeding 20:
.3110	- - - In containers weighing, with contents, 3 kg or more
	- - - Other:
.3191	- - - - Containing added sugar
.3199	- - - - Other
	- Pineapple juice:
	- - Of a Brix value not exceeding 20:
.4110	- - - In containers weighing, with contents, 3 kg or more
.4190	- - - Other
	- - Other:
.4910	- - - In containers weighing, with contents, 3 kg or more
.4990	- - - Other
.5000	- Tomato juice
	- Grape juice (including grape must):
.6100	- - Of a Brix value not exceeding 30:
.6900	- - Other
	- juice of any other single fruit or vegetable:
	- - Other
.8992	- - - Strawberry juice
.8993	- - - Cherry juice
.8994	- - - Peach juice or apricot juice
.8999	- - Other (except juices of red and white currants) (cf. List 3)
	- Mixtures of juices:
.9001	- - Mixtures not containing juices of raspberries, apples, black or red and white currants
21.01	Extracts and essences and concentrates of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrated thereof
ex. 21.02	Yeasts (active or inactive); Other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders
	Inactive yeasts; other single-cell micro-organisms, dead:
.2020	- - Other inactive yeasts
.3000	- Prepared baking powders
ex. 21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
.1000	- Soya sauce
	- Tomato ketchup and other tomato sauce:
.2010	- - Tomato ketchup
	- Mustard flour and meal and prepared mustard:
.3001	- - Mustard flour and meal
	- - Prepared mustard:
.3002	- - - Containing less than 5 % by weight of added sugar
.3009	- - - Other
ex. 21.06	Food preparations not elsewhere specified or included
	- Other:
.9010	- - Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacturing of beverages
	- - Other preparations of a kind used for the manufacture of beverages:
.9031	- - - Flavoured or coloured sugar syrups

Heading no.	Description of products
.9039	- - - Other
	- - Drops, pastilles and chewing gum, not containing sugar:
.9041	- - - Drops and pastilles
	- - - Chewing gum:
.9043	- - - - Chewing gum containing nicotine
.9044	- - - - Other
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
ex. 22.02	Waters, including mineral and aerated waters, containing sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09
.1000	- Waters, including mineral and aerated waters, containing added sugar or other sweetening matter or flavoured
	- Other:
.9010	- - Non-alcoholic wines
.9020	- - Non-alcoholic beer (beer with an alcoholic strength not exceeding 0,5 % by volume)
	- - other:
.9091	- - - Milk substitutes base don cereals or soya
.9099	- - - Other
22.03	Beer made from malt
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages
22.09	Vinegar and substitutes for vinegar obtained from acetic acid
ex. 23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:
.2010	- - For feed purpose
ex. 23.09	Preparations of a kind used in animal feeding
	- dog or cat food, put up for retail sale:
	- - containing meat or meat offal of land animals, in airtight containers:
.1011	- - - Dog food
.1012	- - - Cat food
	- - Other:
.1091	- - - Dog food
.1092	- - - Cat food
	- Other:
	- - Containing meat or meat offal of land animals, in airtight containers:
.9011	- - - For pets
	- - Other:
	- - - Fish fodder; fish solubles:
.9030	- - - - For ornamental fish; fisk solubles
	- - - Birds food:
.9050	- - - - For pets
	- - - Other:
.9080	- - - - For pets
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences
ex. 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
	- Other polyhydric alcohols:
.4500	- - Glycerol
ex. 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
	- industrial monocarboxylic fatty acids; acid oils from refining:
	- - Stearic acid:
.1190	- - - Other

Heading no.	Description of products
.1290	- - Oleic acid: - - - Other
.1390	- - Tally oil fatty acids: - - - Other
.1990	- - Other: - - - Other
.7090	- Industrial fatty alcohols: - - Other

List 2

Products qualifying for 100 per cent reduction of the industrial element of the normally applicable customs duty when originating in a GSP+ or ordinary GSP-country

Heading no.	Description of products
17.04	Sugar confectionery (including white chocolate), not containing cocoa
ex. 18.06	Chocolate and other food preparations containing cocoa
	Except cocoa powder, containing added sugar or other sweetening matter within commodity number 18.06.1000 (cf. List 1)
ex. 19.01	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 04.01 to 04.04 not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
	Except malt extract within commodity number 19.01.9010 (cf. List 4)
ex. 19.02	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 stuffed pasta, by weight, more than 20 % of meat or edible meat offals within commodity number 19.02.2010 (cf. List 3)
ex. 19.04	Prepared foods obtained by 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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
	- Prepared foods obtained by swelling or roasting of cereals or cereal products:
	- - Other:
.1091	- - - Pop corn
	- - - Other:
.1092	- - - - For feed purpose
.1098	- - - - Other
	- Other:
.9090	- - Other
19.05	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
ex. 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen other than products of heading 20.06
	- Potatoes:
	- - Edible preparations composed of flour, meal or flaks based on potatoes:
.1010	- - - Containing not less than 75 % by weight of potatoes
.1020	- - - Other
ex. 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06
	- Potatoes:
	- - Edible preparations composed of flour, meal or flaks based on potatoes:
.2010	- - - Containing not less than 75 % by weight of potatoes
.2020	- - - Other
ex. 21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
	- Tomato ketchup and other tomato sauce:
	- - Other tomato sauce:
.2021	- - - Containing meat or edible meat offals
.2029	- - - Other
	- Other:

Heading no.	Description of products
.9010	- - Mayonnaise and remoulades
	- - Other
.9091	- - - Mango chutney, liquid
.9099	- - - Other
ex. 21.04	Soups and broths and preparations thereof; homogenised, composite food preparations
	- Soups and broths and preparations thereof:
	- - In airtight containers:
	- - - Meat broth):
.1011	- - - - Dried
.1019	- - - - Other
.1020	- - - Vegetable soup, whether or not precooked, containing neither meat nor meat extracts
.1030	- - - Fish soup (containing at least 25 % weight of fish)
.1040	- - - Other
	- - Other:
.1050	- - - Containing meat or meat extracts
.1060	- - - Fish soup (containing at least 25 % by weight of fish)
.1090	- - - annen
21.05	Ice cream and other edible ice, whether or not containing cocoa
ex. 21.06	Food preparations not elsewhere specified or included
	- Protein concentrates and textured protein substances:
.1001	- - For food purpose
.1009	- - Other
	- Other:
.9020	- - Preparations base don juices of apples or blackcurrants, for the manufacture of beverages
	- - Other:
	- - - Cream substitutes:
.9051	- - - - Dried
.9052	- - - - liquid
.9060	- - Emulsified fats and similar products containing more than 15 % by weight of edible milk fats
	- - - Other:
.9093	- - - - For feed purpose
.9098	- - - - Other
ex. 22.02	Waters, including mineral and aerated waters, containing sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09
	- Other:
.9030	- - Non-alcoholic beverages with a basis of milk or milk proteins

List 3

Products qualifying for 15 per cent reduction of the normally applicable customs duty when originating in a GSP+ or ordinary GSP-country

Heading no.	Description of products
04.09	Natural honey (within a quota of 192 tonnes – (free) (cf. List 1)
ex. 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn
	- unrooted cuttings and slips:
	- - Cuttings, unrooted or in vitro, for horticultural purposes, except of green plants from 15 December - 30 April:
.1021	- - - Begonia, all sorts, Campanula isophylla, Euphorbia pulcherrima, Poinsettia pulcherrima, Fuchsia, Hibiscus, <i>Kalanchoe</i> og <i>Petunia-hanging</i> (<i>Petunia hybrida</i> , <i>Petunia atkinsiana</i>)
.1022	- - - Saintpaulia, Scaevola and Streptocarpus
.1023	- - - <i>Dendranthema x grandiflora</i> , <i>Chrysanthemum x morifolium</i>) from 1 April - 15 October
.1024	- - - Pelargonium
.1029	- - - Other
	- Rhododendrona og azaleas, grafted or not:
	- - Indoor azaleas (<i>Azalea indica</i> , <i>Rhododendron simsii</i> , <i>Rhododendron indicum</i>):
.3011	- - - In flower
	- - - Other:
.3012	- - - - From 15 November - 23 December
.3013	- - - - From 24 December - 14 November
	- Roses, grafted or not:
.4003	- - Rooted cuttings, not wrapped for retail sale
.4004	- - Bar-roots roses, without any kind of culture media, not wrapped for retail sale
.4008	- - Other
	- Other:
	- - With balled roots or other culture media:
	- - - Pot plants or bedding plants:
	- - - - green pot plants from 1 May- 14 December:
.9031	- - - - - Condiaceum, Croton, dieffenbachia, Epipremnum, Scindapsus aureum, Hedera, Nephrolepis, Peperomia obtusifolia, Peperomia rotundifolia, Schefflera, Soleirolia, Helxine, also when imported as parts of mixed groups of plants
.9032	- - - - - Asplenium, Begonia x rex-cultorum, Chlorophytum, Euonymus japonicus, Fatsia japonica, Aralia sieboldii, Ficus elastica, Monstera, Philodendron scandens, Radermachera, Stereospermum, Syngonium, X-Fats-hedera, also when imported as parts of mixed groups of plants
.9039	- - - - - Other, also when imported as parts of mixed groups of plants
	- - - - Pot plants or bedding plants, in flower:
.9043	- - - - - Ageratum, Argyranthemum frutescens, Begonia x hiemalis, Begonia elatior, Begonia x cheimantha, Begonia x semperflorens, Begonia x tuberhybrida, Bidens, Brachycome, Callistephus, Campanula isophylla, Cyclamen persicum, Dahlia, Chrysanthemum, all sorts(except Chrysanthemum maximum/ Leucanthemum maximum), Dianthus, Euphorbia pulcherrima, Poinsettia pulcherrima, Fuchsia, Gerbera, Hibiscus, Hydrangea macrophylla, Impatiens, Kalanchoe blossfeldiana, Lobelia, Lobularia, Pelargonium (all species), Petunia (all species), Primula vulgaris, Primula acaulis, Saintpaulia, Scaevola, Senecio cineraria, Senecio bicolor, Tagetes, Tropaeolum, Verbena, Viola and Zinnia, also when imported as parts of mixed groups of plants
.9044	- - - - - Achimenes, Aster novi-belgii, Calceolaria herbeo-hybrida, Capsicum annum, Catharanthus roseus, Vinca rosea, Dipladenia, Nematanthus, Hypocyrta, Osteospermum, Schlumbergera, Senecio x hybridus, Cineraria, Sinningia speciosa, Gloxinia, Solanum and Streptocarpus, also when imported as parts of mixed groups of plants
.9049	- - - - - Other, also when imported as parts of mixed groups of plants
	- - - - Rooted cuttings and young plants:

Heading no.	Description of products
.9051	- - - - Begonia, all sorts, Campanula isophylla, , Chrysanthemum all sorts (except Chrysanthemum maximum/ Leucanthemum maximum), Cyklamen, Euphorbia pulcherrima, Fuchsia, Hibiscus, Kalanchoe, Pelargonium, Petunia hybrida, Petunia atkinsiana, Saintpaulia, Scaevola, and Sinningia syn. Gloxinia
.9059	- - - - Other
.9060	- - - - other
	- - - - Other:
.9091	- - - - Grass in rolls or plates (lawn)
.9099	- - - - Other
ex. 06.03	Cut flowers and flowers buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
	- Fresh:
	- - Roses:
.1120	- - - Roses from 1 November - 31 March, also mixed bouquets etc; flowers and flowers bud classified under 06.03.1210, 06.03.1310, 06.03.1410, 06.03.1921, 06.03.1922 and 06.03.1991 when included in mixed bouquets where roses give the bouquets their essential character
	- - Carnations:
.1290	- - - flowers and flowers bud classified under 06.03.1210 when included in mixed bouquets where carnations give the bouquets their essential character
	- - Orchids:
.1320	- - - flowers and flowers bud classified under 06.03.1310 when included in mixed bouquets where orchids give the bouquets their essential character
	- - Chrysanthemums:
.1420	- - - Chrysanthemums from 16 March - 14 December, also mixed bouquets etc; flowers and flowers bud classified under 06.03.1410 when included in mixed bouquets where chrysanthemums give the bouquets their essential character
	- - Lilies (<i>Lilium spp.</i>):
.1510	- - - Lilies (<i>Lilium spp.</i>), also in mixed bouquets etc.; flowers and flower buds of commodity numbers 06.03.1120, 06.03.1420 and 06.03.1992- 06.03.1999 when they are a part in mixed bouquets where the lilies give the bouquets their essential character
	- - Other:
.1912	- - - Roses from 1. April - 31. October and chrysanthemums from 16 March - 14 December when included in mixed bouquets but where these flowers do not give the bouquets their essential character
	- - - Other:
.1992	- - - - Tulipa from 1 June - 30 April, also when imported as part of mixed bouquets and similar
.1994	- - - - Argyranthemum frutescens from 1 May - 31 October, also when imported as part of mixed bouquets and similar
.1995	- - - - Gypsophila, also when imported as part of mixed bouquets and similar
.1996	- - - - Alstroemeria, also when imported as part of mixed bouquets and similar
.1997	- - - - Freesia from 1 April - 30 November, Iris, Limonium, Statice, Matthiola, and Narcissus, also when imported as part of mixed bouquets and similar
.1999	- - - - Other, also when imported as part of mixed bouquets and similar
07.01	Potatoes, fresh or chilled
ex. 07.02	Tomatoes, fresh or chilled
	Except tomatoes from 1 November – 8 April within commodity number 07.02.0011 (cf. List 1)
ex. 07.03	Onions, shallots, garlic, leeks and others alliaceous vegetables, fresh or chilled
	- Onions and shallots:
	- - Onions:
	- - - From 1 September – 30 June:
.1012	- - - - Red onion
.1019	- - - - Other
	- - - From 1 July – 31 August:

Heading no.	Description of products
.1022	- - - Red onion
.1029	- - - Other
	- Leeks and other alliaceous vegetables:
	- - Leek:
.9003	- - - From 20 February – 31 May
.9004	- - - From 1 June – 19 February
ex. 07.04	Cabbage, cauliflowers, kohlrabi, kale and similar brassicas, fresh or chilled
	- Cauliflower and headed broccoli:
	- - Cauliflower:
.1011	- - - From 1 June – 31 July
.1021	- - - From 1 August – 14 October
.1031	- - - From 15 October – 30 November
	- Brussels sprouts:
.2010	- - From 21 September – 31 May
.2020	- - From 1 June – 20 September
	- Other:
	- - White cabbage:
.9013	- - - From 1 October – 31 May
.9020	- - - From 1 June – 31 July
.9030	- - - From 1 August – 30 September
	- - Red cabbage:
.9040	- - - From 1 October – 31 July
.9050	- - - From 1 August – 30 September
	- - Other:
.9093	- - - Savoy cabbage from 1 December – 30 June
.9094	- - - Savoy cabbage from 1 July – 30 November
.9095	- - - Curly kale from 1 December – 31 July
.9096	- - - Curly kale from 1 August – 30 November
.9099	- - - Other
ex. 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled
	- Lettuce:
	- - Cabbage lettuce (head lettuce):
	- - - Iceberg lettuce:
	- - - - From 1 March – 31 May:
.1112	- - - - Whole
.1119	- - - - Other
	- - - - From 1 June – 30 November:
.1122	- - - - Whole
.1129	- - - - Other
	- - - Other:
	- - - - From 1. March – 31 May:
.1141	- - - - Whole
.1149	- - - - Other
	- - - - From 1 June – 30 September:

Heading no.	Description of products
.1151	- - - - Whole
.1159	- - - - Other
	- - - - From 1 October – 30 November:
.1161	- - - - Whole
.1169	- - - - Other
	- - Other:
	- - - From 1 April – 30 November:
.1911	- - - - Whole
.1919	- - - - Other
	- - - From 1 December – 31 March:
.1991	- - - - Whole
.1999	- - - - Other
	- Chicory:
	- - Other:
.2910	- - - From 1 April – 30 November:
ex. 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
	- Carrots and turnips:
.1011	- - Carrots from 1 May – 31 August
.1021	- - Carrots from 1 September – 30 April
.1030	- - Turnips
	- Other:
.9010	- - Celeriac
.9040	- - Salad beetroot
ex. 07.07	Cucumbers and gherkins, fresh or chilled
	Except cucumbers from 1 December – 9 March within commodity number 07.07.0030 (cf. List 1)
ex. 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
.1000	- Potatoes
	- Leguminous vegetables, shelled or unshelled:
ex.2100	- - Peas (<i>Pisum sativum</i>) (except peas of a diameter not exceeding 7,5 mm (cf. List 1))
	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
ex.2201	- - - Green beans, asparagus beans, wax beans and string beans (except asparagus beans (Hercot verts) cf. List 1)
.2209	- - - Other
	- Other vegetables:
.8020	- - Cauliflower
.8050	- - Onions
.8060	- - Celery
	- - Other:
.8091	- - - Carrots
.8094	- - - Headed broccoli
.9000	- - - mixture of vegetables
ex. 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
.4000	- cucumbers and gherkins
	- Other vegetables; mixture of vegetables:
.9090	- - Other vegetables; mixture of vegetables

Heading no.	Description of products
ex. 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
	- Other vegetables; mixture of vegetables:
	- - Potatoes:
.9011	- - - Whether or not cut or sliced but not further prepared
ex. 08.08	Apples, pears and quinces, fresh
	- Apples:
.1011	- - From 1 May – 30 November (within a quota of 8000 tonnes (cf. List 1))
	- Pears:
.3020	- - - From 11 August – 30 November (within a quota of 250 tonnes, cf. List 1)
ex. 08.10	Other fruit, fresh
	- Strawberries:
	- - From 9 June – 31 October:
.1023	- - - From 9 June – 30 June
.1024	- - - From 1 July – 9 September
.1025	- - - From 10 September – 31 October
ex. 08.11	Fruit and nuts uncooked or cooked by steaming in water, frozen, whether or not containing added sugar or other sweetening matter
	- Strawberries:
.1001	- - Containing added sugar or other sweetening matter
.1009	- - Other
	- Raspberries, blackberries, mulberries, loganberries, black, white and red currants and gooseberries:
	- - Containing added sugar or other sweetening matter:
.2012	- - - White or red currant
.2019	- - - Other
	- - Other:
.2091	- - - Raspberries
.2093	- - - black currants
.2094	- - - White or red currant
ex. 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in preservative solutions), but unsuitable in the state for immediate consumption
	- Other:
.9030	- - Strawberries
ex.9090	- - Other (except raspberries, black, white and red currants, cf. List 1)
ex. 12.09	Seeds, fruit and spores, of a kind used for sowing
	- Seeds of forage plants:
.2100	- - Lucerne (alfalfa) seed
	- - Clover (<i>Trifolium spp.</i>) seed:
.2201	- - - Red clover seed
.2209	- - - Other
.2300	- - Fescue seed
.2400	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seed
.2500	- - Rey grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed
	- - Other:
.2910	- - - Bent grass (agrostis) seed
.2920	- - - Orchard grass or "Cocks' foot", meadow grass and fox-tail seed
	- - - Beet seeds, other than sugar beet seed:

Heading no.	Description of products
.2931	- - - - Seeds of turnips and swedes
.2932	- - - - Mangolds seed
.2939	- - - - Other
.2940	- - - Timothy grass seed
.2990	- - - Other
ex. 19.02	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
	- Stuffed pasta, whether or not cooked or otherwise prepared:
.2010	- - Stuffed with, by weight, more than 20 per cent of meat or edible offals
ex. 19.04	Prepared foods obtained by 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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
	- Prepared foods obtained from unroasted cereal flaks or from mixture of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
.2010	- - Preparations of the "Müsli" type based on roasted cereal flakes
.2090	- - Other
ex. 20.01	Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid
	- Cucumbers and gherkins:
.1001	- - In airtight containers
.1009	- - other
	- other:
	- - Vegetables:
	- - - other:
.9061	- - - - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>)
.9069	- - - - Other
	- - Other:
.9099	- - - Other
ex. 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen other than products of heading 20.06
	- Potatoes:
.1090	- - Other
	- Other vegetables and mixtures of vegetables:
	- - Other
.9099	- - - Other, including mixtures of vegetables
ex. 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06
.1000	- Homogenised vegetables
	- Potatoes:
	- - Other:
.2091	- - - Semi-manufactures for production of snacks
.2099	- - - Other
	- Peas (<i>Pisum sativum</i>):
	- - Of dried:
.4002	- - - For feed purpose
ex.4003	- - - Other (except peas with a diameter not exceeding 7,5 mm , cf. List 1)
ex.4009	- - Other (except peas with a diameter not exceeding 7,5 mm , cf. List 1)
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):

Heading no.	Description of products
.5100	- - Beans, shelled
	- - Other:
ex.5901	- - - Green beans, asparagus beans, wax beans and string beans (within a quota of 50 tonnes of green beans and 100 tonnes of string beans, cf. List 1)
.5909	- - - Other
	- Other vegetables and mixtures of vegetables:
	- - Other:
ex.9909	- Other, including mixture of vegetables (within a quota of 100 tonnes of mixture of vegetables cf. List 1)
ex. 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit and nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
	- Homogenised preparations:
.1001	- - Containing added sugar
	- - Other:
.1007	- - - Containing strawberries, black currants, raspberries or mixtures thereof
.1008	- - - Other
	- Other:
	- - Other:
	- - - Containing added sugar or sweetening matter:
.9902	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof
.9904	- - - - Containing cowberries, blueberries, other fruit of the genus <i>Vaccinium</i> , cloudbberries or mixtures thereof
.9905	- - - - Other
	- - - Other:
.9906	- - - - Containing strawberries, black currants, raspberries or mixtures thereof
.9907	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof
.9909	- - - - Other
ex. 20.08	Fruits, 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
.8000	- Strawberries
	- Others, including mixtures, other than those of subheading 20.08.1900:
	- - Mixtures:
.9701	- - - Entirely containing fruits of Chapter 8
.9709	- - - Other mixtures
	- - Other:
.9909	- - - Other
ex. 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
	- Apple juice:
.7100	- - With a Brix value not exceeding 20
.7900	- - Other
	- Juice of any other single fruit or vegetable:
	- - Other:
	- - - Black currant juice:
.8911	- - - - Containing added sugar or other sweetening matter
.8919	- - - - Other
	- - - Other:
.8991	- - - Raspberry juice

Heading no.	Description of products
.8995	- - - White currant, red currant or gooseberry juice
	- Mixtures of juices:
.9009	- - Other mixtures
ex. 21.04	Soups and broths and preparations thereof; homogenised, composite food preparations
	- Homogenised composite food preparations:
.2001	- - For instant use
.2009	- - Other

List 4

Products qualifying for 10 per cent reduction of the normally applicable customs duty when originating in a GSP+ or ordinary GSP-country

Heading no.	Description of products
02.01	Meat of bovine animals, fresh or chilled
02.02	Meat of bovine animals, frozen
02.03	Meat of swine, fresh, chilled or frozen
02.04	Meat of sheep or goats, fresh, chilled or frozen
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
02.07	Meat or edible offal of the poultry of heading 01.05, fresh, chilled or frozen
ex. 02.08	Other meat and edible meat offal, fresh, chilled or frozen
	Except frogs' leg within commodity number 02.08.9060, cf. List 1
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
02.10	Meat and edible meat offal, in brine, dried or smoked; edible flours and meals of meat or meat offal
ex. 05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products
	- Other:
.9010	- - For feed purpose
ex. 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - For feed purpose:
.9111	- - - - Waste fish (industrial fish)
.9112	- - - - Fish heads and tails, dried, whether or not cut
.9113	- - - - Other fish waste
.9119	- - - - Other
	- - Other:
	- - - Blood powder, unfit for human consumption:
.9911	- - - - For feed purpose
	- - - Meat and blood:
.9930	- - - - For feed purpose
	- - - Other:
.9980	- - - - For feed purpose
ex. 07.09	Other vegetables, fresh or chilled
	- Other:
	- - Other:
	- - - Sweet corn:
.9930	- - - - For feed purpose
ex. 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
	- Sweet corn:
.4010	- - For feed purpose
ex. 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption

Heading no.	Description of products
.9011	- Other vegetables; mixtures of vegetables: - - Sweet corn: - - - For feed purpose
ex. 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
.9031	- Other vegetables; mixtures of vegetables: - - Sweet corn: - - - For feed purpose
ex. 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split
.1001	- Peas (<i>Pisum sativum</i>): - - For feed purpose
.1009	- - Other
.2010	- Chickpeas (garbanzos): - - For feed purpose
.3100	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): - - Beans of the species <i>Vigna mungo</i> (L. Hepper or <i>Vigna radiate</i> (L.) Wilczek)
.3200	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	- - Other
.4010	- Lentils: - - For feed purpose
.5010	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> and <i>Vicia faba var. minor</i>): - - For feed purpose
.9000	- Other
ex. 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
.1010	- Manioc (cassava): - - For feed purpose
.2010	- Sweet potatoes: - - For feed purpose
.3000	- Yams (<i>Dioscorea spp.</i>)
.4000	- Taro (<i>Colocasia spp.</i>)
.5000	- Yautia (<i>Xanthosoma spp.</i>)
.9000	- Other
ex. 08.05	Citrus fruit, fresh or dried
.1010	- Oranges: - - For feed purpose
.2010	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: - - For feed purpose
.4010	- Grapefruit, including pomelos: - - For feed purpose
.5010	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and lime (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>): - - For feed purpose
.9010	- Other - - For feed purpose
10.01	Wheat and meslin

Heading no.	Description of products
10.02	Rye
10.03	Barley
10.04	Oats
ex. 10.05	Maize (corn)
.9010	- Other: - - For feed purpose
ex. 10.06	Rice
.1010	- Rice in the husk ("paddy" or "rough"): - - For feed purpose
.2010	- Husked ("brown") rice: - - For feed purpose
.3020	- Semi-milled or wholly milled rice, whether or not polished or glazed: - - For feed purpose
.4020	- Broken rice: - - For feed purpose
ex. 10.07	Grain sorghum
.9010	- Other: - - For feed purpose
ex. 10.08	Buckwheat, millet and canary seed; Other cereals
.1010	- Buckwheat: - - For feed purpose
.2910	- Millet: - - Other: - - For feed purpose
.3010	- Canary seed: - - For feed purpose
.9000	- Other cereals
11.01	Wheat or meslin flour
ex. 11.02	Cereal flours other than of wheat or meslin
.2010	- Maize (corn) flour: - - For feed purpose
.9001	- Other: - - Buckwheat or rice flour: - - - For feed purpose
.9009	- - Other
ex. 11.03	Cereal groats, meal and pellets.
.1100	- Groats and meal: - - Of wheat - - Of maize (corn): - - - For feed purpose
.1310	- - Other cereals: - - - Of rice: - - - - For feed purpose
.1910	- - - - For feed purpose

Heading no.	Description of products
.1920	- - - - Other
.1990	- - - Of other cereals
.2000	- Pellets
ex. 11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, sliced or kibbled) except rice of heading 10.06; germ of cereals, whole, rolled, flakes or ground
	- Rolled or flaked grains:
.1200	- - Of oats
.1900	- - Of other cereals
	- Other worked grains (for example hulled, pearled, sliced or kibbled):
.2200	- - Of oats
	- - Of maize (corn):
.2310	- - - For feed purpose
	- - Of other cereals:
	- - - Of buckwheat:
.2901	- - - - For feed purpose
	- - - Of millet:
.2903	- - - - For feed purpose
.2909	- - - Other
.3000	- Germ of cereals, whole, rolled, flaked or ground
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes
ex. 11.06	Flour, meal and powder of dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8
	- Of the dried leguminous vegetables of heading 07.13:
.1010	- - For feed purpose
.2000	- Of sago or roots or tubers of heading 07.14
	- Of the products of Chapter 8:
.3010	- - For feed purpose
ex. 11.07	Malt, whether or not roasted
	- Not roasted:
.1010	- - For feed purpose
	- Roasted:
.2010	- - For feed purpose
ex. 11.08	Starches; inulin
	- Starches:
	- - Wheat starches:
.1110	- - - Containing potato starch
	- - - Other:
.1180	- - - - For feed purpose
.1190	- - - - Other
	- - Maize (corn) starch:
.1210	- - - Containing potato starch
	- - - Other:
.1280	- - - - For feed purpose
.1300	- - Potato starch
	- - Manioc (cassava) starch:

Heading no.	Description of products
.1410	- - - Containing potato starch - - - Other:
.1480	- - - - For feed purpose - - Other starches:
.1910	- - - Laundry starch - - - Other:
.1920	- - - - Containing potato starch - - - - Other:
.1980	- - - - - For feed purpose - Inulin:
.2010	- - For feed purpose
ex. 11.09	Wheat gluten, whether or not dried
.0010	- For feed purpose
ex. 12.01	Soya beans, whether or not broken
	Other:
.9010	- - For feed purpose
ex. 12.02	Ground-nuts not roasted or otherwise cooked, whether or not shelled or broken
	Other:
	- - In shell:
.4110	- - For feed purpose - Shelled, whether or not broken:
.4210	- - For feed purpose
ex. 12.03	Copra
.0010	- For feed purpose
ex. 12.04	Linseed, whether or not broken
.0010	- For feed purpose
ex. 12.05	Rape or colza seeds, whether or not broken
	- Low erucic acid rape or colza seeds:
.1010	- - For feed purpose - Other:
.9010	- - For feed purpose
ex. 12.06	Sunflower seeds, whether or not broken
.1010	- - For feed purpose
ex. 12.07	Other oil seed and oleaginous fruits, whether or not broken
	- Cotton seeds:
	- - Other
.2910	- - - For feed purpose - Sesamum seeds:
.4010	- - For feed purpose - Mustard seeds:
.5010	- - For feed purpose - Other:
	- - Poppy seeds:
.9110	- - - For feed purpose

Heading no.	Description of products
.9910	- - Other - - - For feed purpose
ex. 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
.1010	- Of soya beans: - - For feed purpose - Other:
.9010	- - For feed purpose
ex. 12.12	Locust beans, seaweeds and other algae, sugar and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium unctuosum</i> of a kind primarily used for human consumption, not elsewhere specified or included
.2110	- Seaweeds and other algae: - - Fit for human consumption: - - - For feed purpose - - Other:
.2910	- - - For feed purpose - Other:
.9110	- - Sugar beet: - - - For feed purpose - - Locust beans (carob):
.9210	- - - For feed purpose - - sugar cane:
.9310	- - - For feed purpose
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03
ex. 15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03
.1010	- Tallow: - - For feed purpose - Other:
.9010	- - For feed purpose
ex. 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
.0011	- For feed purpose
ex. 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
.1010	- Crude oil, whether or not degummed: - - For feed purpose - Other:
.9010	- - For feed purpose
ex. 15.08	Ground-nuts oil and its fractions, whether or not chemically modified
.1010	- Crude oil: - - For feed purpose - Other:
.9010	- - For feed purpose
ex. 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
.1010	- Virgin: - - For feed purpose

Heading no.	Description of products
.9010	- Other: - - For feed purpose
ex. 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oil or fractions of heading 15.09
.0010	- For feed purpose
ex. 15.11	Palm oils and its fractions, whether or not refined, but not chemically modified
.1010	- Crude oil: - - For feed purpose
.9011	- Other: - - For feed purpose
ex. 15.12	Sunflower-seed, safflower or cotton-seed oil and their fractions thereof, whether or not refined, but not chemically modified
.1110	- Sunflower-seed or safflower oil and their fractions thereof: - - Crude oil: - - For feed purpose - Other:
.1910	- - - For feed purpose - Cotton-seed oil and its fractions: - - Crude oil, whether or not gossypol has been removed:
.2110	- - - For feed purpose - - Other:
.2911	- - - For feed purpose
ex. 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
.1110	- Coconut (copra) oil and its fractions: - - Crude oil: - - For feed purpose - - Other
.1911	- - - For feed purpose - Palm kernel or babassu oil and fractions thereof: - - Crude oil:
.2110	- - - For feed purpose - - Other:
.2911	- - - For feed purpose
ex. 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
.1110	- Low erucic acid rape or colza oil and its fractions: - - Crude oil: - - For feed purpose - - Other:
.1910	- - - For feed purpose - Other: - - Crude oil:
.9110	- - - For feed purpose - - Other:
.9910	- - - For feed purpose
ex. 15.15	Other fixed vegetable fats and oils (including jojoba oil), and their fractions, whether or not refined but not chemically modified

Heading no.	Description of products
.1110	- Linseed oil and its fractions: - - Crude oil: - - For feed purpose - - Other
.1910	- - - For feed purpose - Maize (corn) oil and its fractions: - - Crude oil:
.2110	- - - For feed purpose - - Other
.2910	- - - For feed purpose - Castor oil and its fractions:
.3010	- - For feed purpose - Sesame oil and its fractions:
.5011	- - For feed purpose - Other:
.9011	- - For feed purpose
ex. 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
.1012	- Animal fats and oil and their fractions: - - For feed purpose: - - - Extracted entirely from fish or marine mammals
.1019	- - - Other
.2011	- Vegetable fats and oil and their fractions: - - For feed purpose
ex. 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16
.1010	- Margarine, excluding liquid margarine: - - For feed purpose - Other
.9011	- - For feed purpose
ex. 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
.0011	- For feed purpose
ex. 15.20	Glycerol, crude; glycerol water and glycerol lyes
.0010	- For feed purpose
ex. 15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
.0011	- For feed purpose
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood
	Except a quota of 100 tonnes of hermetic ham under commodity code 16.02.4100 and a quota of 200 tonnes "Corned Beef" and a quota of 50 tonnes hermetic tongue under commodity code 16.02.5009
ex. 16.03	Extracts and juices of meat, fish or crustaceans, mollusc or other aquatic invertebrates
.0099	- Other: - - Other: - - - Other

Heading no.	Description of products
ex. 17.01	Cane or beet sugar and chemically pure sucrose, in solid form
	- Raw sugar not containing added flavourings or colouring matter:
	- - Beet sugar:
.1210	- - - For feed purpose
	- - Cane sugar specified in Subheading Note 2 to this Chapter:
.1310	- - - For feed purpose
	- - Other cane sugar:
.1410	- - - For feed purpose
	- Other:
	- - Containing added flavouring or colouring matter:
.9110	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
ex. 17.02	Other sugars, including chemically pure lactose, maltose glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
	- Lactose and lactose syrup:
	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maple sugar and maple syrup:
.2010	- - For feed purpose
.3000	- Glucose and glucose syrup, not containing or containing in the dry state less than 20 % by weight of fructose
.4000	- Glucose and glucose syrup, containing in the dry state at least 20 %, but less than 50 % by weight of fructose, excluding invert sugar
	- Chemically pure fructose:
.5010	- - For feed purpose
	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:
.6010	- - For feed purpose
	- Other, including invert sugar and other sugar blends containing in the dry state 50 % by weight of fructose:
	- - For feed purpose:
.9011	- - - Artificial honey
	- - - Other:
.9022	- - - - Chemically pure maltose
.9029	- - - - Other
ex. 17.03	Molasses resulting from the extraction or refining of sugar
	- Cane molasses:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex. 19.01	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 04.01. to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
	- Other:

Heading no.	Description of products
.9010	- - Malt extract
ex. 19.04	Prepared foods obtained by 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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
	- Other:
	- - Pre-cooked rice not containing any added ingredients:
.9010	- - - For feed purpose
ex. 20.01	Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid
	- Other:
	- - Vegetables:
	- - - Sweet corn (<i>Zea mays var. saccharata</i>):
.9031	- - - - For feed purpose
ex. 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen other than products of heading 20.06
	- Other vegetables and mixture of vegetables:
	- - Sweet corn (<i>Zea mays var. saccharata</i>):
.9011	- - - For feed purpose
ex. 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06
	- Sweet corn (<i>Zea mays var. saccharata</i>):
.8010	- - For feed purpose
ex. 20.08	Fruits, 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
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
	- - Ground-nuts:
	- - - Other:
.1180	- - - - For feed purpose
.1900	- - other, including mixtures
	- Citrus fruit:
.3010	- - For feed purpose
	- Other, including mixtures other than those of subheading 20.08.1900:
	- - Palm hearts:
.9110	- - - For feed purpose
ex. 21.02	Yeasts (active or inactive); Other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders
	- Inactive yeasts; other single-cell micro-organisms, dead:
.2010	- - Yeasts for feed purpose
.2031	- - Other single-cell micro-organisms, dead, for feed purpose
ex. 23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
.1000	- Flours, meals and pellets, of meat or meat offal; greaves
	- Flours, meals and pellets, of fish or crustaceans, molluscs or other aquatic invertebrates:
.2010	- - For feed purpose
ex. 23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
	- Of maize (Corn):
.1010	- - For feed purpose
.3000	- Of wheat

Heading no.	Description of products
.4090	- Of other cereals: - - Other
.5010	- Of leguminous plants: - - For feed purpose
ex. 23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
	- Residues of starch manufacture an similar residues: - - For feed purpose: .1011 - - - Of maize (corn) .1012 - - - Of potatoes .1019 - - - Other
.2010	- Beet-pulp, bagasse and other waste of sugar manufacture: - - For feed purpose
.3010	- Brewing or distilling dregs and waste: - - For feed purpose
ex. 23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from extraction of soyabean oil
.0010	- For feed purpose
ex. 23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
.0010	- For feed purpose
ex. 23.06	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 23.04 or 23.05
.1010	- Of cotton seeds: - - For feed purpose
.2010	- Of linseed: - - For feed purpose
.3010	- Of sunflower seeds: - - For feed purpose
.4110	- Of rape or colza seeds: - - Of low erucic acid rape or colza seeds: - - - For feed purpose
.4910	- Other: - - - For feed purpose
.5010	- Of coconut or copra: - - For feed purpose
.6010	- Of palm nuts or kernels: - - For feed purpose
.9010	- Other: - - For feed purpose
ex. 23.07	Wine lees; argol
.0010	- For feed purpose
23.08	Vegetable materials and vegetables waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
ex. 23.09	Preparations of a kind used in animal feeding
	- Other: - - Containing meat or meat offal of land animals, in airtight containers:

Heading no.	Description of products
.9020	- - - For feed purpose - - Other:
	- - - Fish fodder:
.9040	- - - - For other fish - - - Birds food:
.9060	- - - - For other birds - - - Other:
	- - - - For other animals:
.9094	- - - - - Containing more than 10 % by weight, but not exceeding more than 30 % by weight of milk and/or natural milk constituents
.9095	- - - - - Containing more than 30 % by weight of milk and/or natural milk constituents
.9096	- - - - - Of vegetable fats and oils, industrial monocarboxylic acid or acid oils from refining, not containing any other substances falling within Chapters 1 - 23, Chapter 35 or Heading 38.23.
.9097	- - - - - Containing at least 49 % by weight of cholinechloride, on an organic or inorganic carrier
.9099	- - - - - Other
ex. 35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
	- Egg albumin:
	- - Dried:
.1101	- - - Unfit for human consumption
.1109	- - - Other
	- - Other:
.1901	- - - Unfit for human consumption
.1909	- - - Other
	- Other:
	- - Other albumins:
	- - - Unfit for human consumption
.9011	- - - - For feed purpose - - - Other:
.9040	- - - - For feed purpose
	- - Albuminates and other albumin derivatives:
.9060	- - - For feed purpose
ex. 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
	- Industrial monocarboxylic fatty acids; acid oils from refining:
	- - Stearic acids:
.1110	- - - Fro feed purpose - - Oleic acid:
.1210	- - - For feed purpose
	- - Tally oil fatty acids:
.1310	- - - For feed purpose - - Other:
.1910	- - - For feed purpose
	- Industrial fatty alcohols:
.7010	- - For feed purpose

List 5

Products qualifying for 50 per cent reduction of the normally applicable customs duty when originating in a GSP+ or ordinary GSP-country

Heading no.	Description of products
ex. 15.07	Soya-bean oil and its fractions, whether or not refined, but not Chemically modified
	- Other:
.9090	- - Other
ex. 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
	- Sunflower-seed and safflower oil and fractions thereof:
	- - Other:
.1990	- - - Other
	- Cotton-seed and its fractions:
	- - Other:
	- - - Other:
.2920	- - - - Solid fractions
.2999	- - - - Other
ex. 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
	- Other:
	- - Other:
.9990	- - - Other
ex. 15.15	Other fixed vegetable fats and oils (including jojoba oil), and their fractions, whether or not refined, but not chemically modified
	- Linseed oil and its fractions:
	- - Other:
.1990	- - - Other
	- Maize (corn) oil and its fractions:
	- - Other:
.2990	- - - Other
	- Sesame oil and its fractions:
	- - Other:
.5099	- - - Other
ex. 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oil or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16
	- Margarine, excluding liquid margarine:
	- - Other:
	- - - Animal:
.1021	- - - - Containing more than 10 % , but not more than over 15 % by weight of milk fats
.1029	- - - - Other
	- - - Vegetable:
.1031	- - - - Containing more than 10 % , but not more than 15 % by weight of milk fats
.1039	- - - - Other
	- Other:
	- - Other:
.9021	- - - edible liquid mixture of vegetable oils
	- - - Liquid margarine:

Heading no.	Description of products
.9032	- - - Containing more than 10 %, but not more than 15 % by weight of milk fats
.9039	- - - Other
	- - Edible mixtures of animal and vegetable oils consisting essentially of vegetable oils:
.9041	- - - Containing more than 10 %, but not more than 15 % by weight milk fats
.9049	- - - Other
ex. 15.18	Animal and vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats and oils or of fractions of different fats and oils of this Chapter, not elsewhere specified or included
	- Other:
.0099	- - Other

List 6

Products from a GSP+ or ordinary GSP-country, when imported within the global WTO-quotas, qualify for 30 per cent reduction of the normally applicable customs duty. Each products quota customs duty is stated in column III in Appendix 1 to the Regulation 2018-10-10 no.1132. on the allocation on tariff quotas for agriculture products.

Heading no.	Description of products
02.02	Meat of bovine animals, frozen
ex. 02.03	Meat of swine, fresh, chilled or frozen
	- Frozen:
	- - Carcasses and half-carcasses:
.2101	- - - Of domestic swine
ex. 02.04	Meat of sheep or goats, fresh, chilled or frozen
.1000	- Carcasses and half-carcasses of lamb, fresh or chilled
	- Other meat of sheep, fresh or chilled:
.2100	- - Carcasses and half-carcasses
.2200	- - Other cuts with bone in
.3000	- Carcasses and half-carcasses of lamb, frozen
	- Other meat of sheep, frozen:
.4100	- - Carcasses and half-carcasses
.4200	- - Other cuts with bone in
.4300	- - Boneless
.5000	- Meat of goats
ex. 02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen
	- Of fowls of the species <i>Gallus domesticus</i> :
.1200	- - Not cut in pieces, frozen
	- Of turkeys:
.2500	- - Not cut in pieces, frozen
	- Of ducks, geese or guinea fowls:
.3300	- - Not cut in pieces, frozen
ex. 04.05	Butter and other fats and oil derived from milk; dairy spreads
.1000	- Butter
ex. 04.07	Birds' eggs, in shell, fresh, preserved or cooked
	- Hens' eggs:
.0019	- - Other
ex. 07.04	Cabbages, cauliflower, kohlrabi, kale and similar edible brassicas, fresh or chilled
	- Other:
	- - White cabbage:
.9013	- - - From 1 October – 31 May
.9020	- - - From 1 June – 31. July
	- - Red cabbage:
.9040	- - -From 1 October – 31 July

List 7

GSP+ are granted 50 per cent preference on the following commodity codes

Commodity code	Description of goods
ex. 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumptions
.9090	- mixtures of vegetables
ex. 07.14	Manoíce, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
.3000	- Yams (<i>Dioscorea spp.</i>)
.4000	- Taro (<i>Colocasia spp.</i>)
.5000	- Yautia (<i>Xanthosoma spp.</i>)
.9000	- Other
ex. 11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8
.2000	- Of sago or of roots or tubers of heading 07.14
ex. 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
	- Other:
	- - Vegetables:
	- - - Other:
.9069	- - - - Other
	- - Other:
.9091	- - - Palm hearts
.9092	- - - Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
.9099	- - - Other
ex. 20.08	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
	elsewhere specified or included.
	- Other, including mixtures other than those of subheading 20.08.1900:
	- - Mixtures:
.9709	- - - Other mixtures
ex. 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
	- Juice of any other single fruit or vegetable:
.8100	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> , <i>Vaccinium vitis-idaea</i>) juice
	- - Other:
	- - - Black currant juice:
.8911	- - - - Black currant juice containing added sugar or other sweetening matter
.8919	- - - - Other
	- - - Other:
.8995	- - - - White currant, red currant or gooseberry juice

List 8

GSP+ are granted duty free access on the following commodity codes

Commodity code	Description of goods
ex. 06.02	Other live plants (including their roots), cutting and slips; mushroom spawn
	- Unrooted cutting and slips:
	- - Cuttings for nursery or horticultural purposes, except of green plants from 15 December to 30 April:
.1022	- - - Saintpaulia, <i>Scaevola</i> and <i>Streptocarpus</i>
.1023	- - - <i>Dendranthema x grandiflora</i> and <i>Chrysanthemum x moriflorum</i> , from 1 April to 15 October
.1029	- - - Other
	- Rhododendrons and azaleas, grafted or not:
	- - Indoor azalea (<i>Azalea indica</i> , <i>Rhododendron simsii</i> , <i>Rhododendron indicum</i>):
.3011	- - - In flower
	- - - Other:
.3012	- - - - From 15 November to 23 December
.3013	- - - - From 24 December to 14 November
	- Roses, grafted of not:
.4002	- - Stocks
.4003	- - Rooted cuttings, not wrapped for retail sale
.4004	- - Bare-root roses, without any kind of culture media, not wrapped for retail sale
	- Other:
	- - With balled roots or other culture media:
	- - - Other pot plants or bedding plants:
	- - - - Green pot plants from 1 May to 14 December:
.9039	- - - - - Other, also when imported as part of mixed groups of plants
	- - - - Pot plants or bedding plants, in flower:
.9049	- - - - - Other, also when imported as part of mixed groups of plants
	- - - - Rooted cuttings and young plants:
.9059	- - - - - Other
.9060	- - - - Other
.9099	- - - Other
ex. 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
	- Fresh:
	- - Other:
	- - - Other:
.1997	- - - - Freesia from 1 April to 30 November, Iris, Limonium, Statice, Matthiola and Narcissus, also when imported as parts of mixed bouquets and similar
.1999	- - - - Other, also when imported as part of mixed groups of plants
ex. 07.02	Tomatoes, fresh or chilled
.0040	- From 15 October to 31 October
ex. 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
	- Leeks and other alliceous vegetables:
	- - Leeks:
.9003	- - - From 20 February to 31 May
ex. 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled

Commodity code	Description of goods
.1031	- Cauliflowers and headed broccoli: - - Cauliflowers: - - - From 15 October to 30 November - Other: - - Other:
.9093	- - - Savoy cabbage from 1 December to 30 June
.9094	- - - Savoy cabbage from 1 July to 30 November
.9095	- - - Curly kale from 1 December to 31 July
.9096	- - - Curly kale from 1 August to 30 November
ex. 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled
.2910	- Chicory: - - Other: - - - From 1 April to 30 November
ex. 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
.1030	- Carrots and turnips: - - Turnips
ex. 07.07	Cucumbers and gherkins, fresh or chilled
.0020	- Cucumbers: - - From 1 November to 30 November
ex. 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
.8094	- Other vegetables: - - Other: - - - Headed broccoli
ex. 08.10	Other fruit, fresh
.1025	- Strawberries: - - - From 10 September to 31 October
ex. 11.08	Starches; inulin
.1190	- Starches: - - Wheat starch: - - - Other: - - - - Other
.1910	- - Other starches: - - - Laundry starch
ex. 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
.9090	- Other: - - Other
Ex. 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
.1990	- Sunflower-seed or safflower oil and fractions thereof: - - Other: - - - Other
.2920	- Cotton-seed oil and its fractions: - - Other: - - - Other: - - - - Solid fractions

Commodity code	Description of goods
.2999	- - - Other: - - - - Other
ex. 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
.9900	- Other: - - Other: - - - Other
ex. 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
.1990	- Linseed oil and its fractions: - - Other: - - - Other
.2990	- Maize (corn) oil and its fractions: - - Other: - - - Other
.5099	- Sesame oil and its fractions: - - Other: - - - Other
ex. 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16
.9021	- Other: - - Other: - - - Edible liquid mixture of vegetable oils
ex. 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included
.0099	- Other: - - Other
ex. 16.02	Other prepared or preserved meat, meat offal or blood
.2001	- Of liver of any animal: - - Of goose or duck liver
ex. 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
.9061	- Other: - - Vegetables: - - - Other: - - - - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>)
ex. 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06
.4003	- peas (<i>Pisum sativum</i>): - - Of dried: - - - Other
.5100	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): - - Beans, shelled - - Other:
.5909	- - - Other
ex. 20.08	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

Commodity code	Description of goods
.1900	Nuts, ground-nuts and other seeds, whether or not mixed together:
	- - Other, including mixtures
	- Other, including mixtures other than those of subheading 20.08.1900:
	- - Mixtures:
.9701	- - - Entirely containing products of chapter 8
ex. 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
	- Orange juice:
	- - Not frozen, of a Brix value not exceeding 20:
.1210	- - - Containing added sugar or other sweetening matter
.1290	- - - Other
	- Juice of any other single citrus fruit:
	- - Other:
	- - - Other:
.3991	- - - - Containing added sugar
.3999	- - - - Other
ex. 33.01	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
	- Essential oils of citrus fruit:
.1200	- - Of orange
.1300	- - Of lemon

List 9 (List of exception)

List of industrial products excluded from GSP preferential tariff treatment upon importation into Norway when originating in a “ordinary” GSP-country (The products are duty-free when originating in a GSP zero or GSP+ country)

Heading no.	Description of products
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
61.11	Babies' garments and clothing accessories, knitted or crocheted
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04
63.01	Blankets and travelling rugs
ex 63.02	Bed linen, table linen, toilet linen and kitchen linen
.1000	- Bed linen, knitted or crocheted
	- Other bed linen, printed:
.2100	- - Of cotton
	- - Of man-made fibres:
.2210	- - - Of nonwovens
.2290	- - - Other
.2900	- - Of other textile materials
	- Other bed linen:
.3100	- - Of cotton
	- - Of man-made fibres:
.3210	- - - Of nonwovens
.3290	- - - Other
.3900	- - Of other textile materials
.4000	- Table linen, knitted or crocheted
	- Other table linen:
.5100	- - Of cotton
	- - Of man-made fibres:
.5310	- - - Of nonwovens
.5390	- - - Other
.5900	- - Of other textile materials
	- Other:
.9100	- - Of cotton
	- - Of man-made fibres:
.9310	- - - Of nonwovens
.9390	- - - Other
.9900	- - Of other textile materials

List 10

Goods classified under these commodity codes are free of duty when originating in a GSP+ country

Heading no.	Description of products
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
ex 61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles, knitted or crocheted
	- Briefs and panties:
.2100	- - Of cotton
.2200	- - Of man-made fibres
.2900	- - Of other textile materials
	- Nightdresses and pyjamas:
.3100	- - Of cotton
.3200	- - Of man-made fibres
.3900	- - Of other textile materials
	- Other:
.9100	- - Of cotton
.9200	- - Of man-made fibres
.9900	- - Of other textile materials
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
61.11	Babies' garments and clothing accessories, knitted or crocheted
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04
63.01	Blankets and travelling rugs
ex 63.02	Bed linen, table linen, toilet linen and kitchen linen
.1000	- Bed linen, knitted or crocheted
	- Other bed linen, printed:
.2100	- - Of cotton
	- - Of man-made fibres:
.2210	- - - Of nonwovens
.2290	- - - Other
.2900	- - Of other textile materials
	- Other bed linen:
.3100	- - Of cotton
	- - Of man-made fibres:
.3210	- - - Of nonwovens
.3290	- - - Other country
.3900	- - Of other textile materials
.4000	- Table linen, knitted or crocheted
	- Other table linen:
.5100	- - Of cotton
	- - Of man-made fibres:
.5310	- - - Of nonwovens

Heading no.	Description of products
.5390	- - - Other
.5900	- - Of other textile materials
	- Other:
.9100	- - Of cotton
	- - Of man-made fibres:
.9310	- - - Of nonwovens
.9390	- - - Other
.9900	- - Of other textile materials

Annex 3

**The Registered Exporter System
(the REX system)**

1. General Information

The Registered Exporter system (the REX system) is the system of certification of origin of goods that will be applied in the Generalised System of Preference (GSP) of the European Union, Switzerland and Norway as from 1 January 2017. It is based on a principle of self-certification by economic operators who will make out themselves so-called statements on origin. To be entitled to make out a statement on origin, an economic operator will have to be registered in a database by his competent authorities. The economic operator will become a “registered exporter”.

The REX system will progressively and completely replace the current system of origin certification based on certificates of origin issued by governmental authorities and on invoice declarations made out under certain conditions by economic operators. This means as well that the REX system will be used between GSP beneficiary countries applying regional cumulation. The global transition period from the current system of origin certification to the REX system will start on 1 January 2017 and will last until 30th June 2020 at the latest. More information concerning the transition period is provided below.

The REX system is the term used to designate the system of certification of origin as a whole, and not only the underlying IT system which is used for the registration of exporters.

The system is for Norway laid down in The Customs Regulation Chapter 8.

2. Functionalities of the REX IT system

The supporting IT system, which is called the REX system, will be made available by the European Commission. It will take the form of an application accessed with a user and a password as a website through Internet. It is important to insist that the GSP beneficiary countries don't have to develop the system themselves. The only technical requirement is then that a beneficiary country has minimum one device connected to Internet to be able to use the REX system.

The main functionality of the REX system is registration of exporters. Exporters apply to become registered exporters by filling in an application form and by returning it to their competent authorities. The competent authorities register exporters who submit complete and correct application forms. These will be registered in the REX system: (i) Exporters in GSP beneficiary countries, (ii) European Union- Swiss- or Norwegian operators exporting to GSP beneficiary countries for the purpose of bilateral cumulation of origin, (iii) European Union- Swiss- or Norwegian operators replacing proofs of origin initially made out in GSP beneficiary countries.

Modification of registration data: once registered, a registered exporter has the obligation to communicate to his competent authorities all changes on his registered data. The competent authorities will then perform the modifications in the REX system for the registered exporter.

Revocation of exporters: in some cases, a registered exporter will be revoked from the REX system. This can happen for instance if the company ceases to exist or if the registered exporter commits fraud. Depending on the reason, the revocation will be done either on request of the registered exporter or on the initiative of the competent authorities.

With those three functionalities of registration of exporters, modification of registered data, and revocation of exporters, it is the responsibility of the competent authorities in GSP beneficiary countries to keep at all-time an accurate repository of registered exporters.

3. Publication of registered exporter's data

The data of the REX system will be published on the EU Commissions, Swiss Customs and Norwegian Customs websites. Thanks to this information, economic operators using statements on origin (either an importer claiming GSP tariff preference in the EU, Switzerland or Norway or a registered exporter established in a GSP beneficiary country applying regional cumulation and using statements on origin of other registered exporters established in other GSP beneficiary countries) will be able to verify the validity of the registrations of the registered exporters who submit those statements on origin.

Through his registration data (specifically, box 6 on the application form), a registered exporter may decide if he wants all his registration data to be published or not. If he doesn't consent for the publication of all his registered data, an anonymous subset of the registered data (the REX number of the registered exporter, the date from which the registration is valid and the date of revocation if applicable) will anyway be published to allow operators to verify the validity of those registrations as well.

4. Certification of origin of goods with statements on origin

It is important to note that the rules for determining the origin of goods in the GSP scheme of the European Union remain unchanged with the application of the REX system. Only the method to certify the origin of goods is changed.

To be entitled to make out a statement on origin, an economic operator needs to be registered in the REX system and to have a valid registration, i.e. a registration which is not revoked. It is however allowed that unregistered exporters make out statements on origin for consignments of originating goods having a value which is below 6 000 EUR.

A statement on origin is a declaration of origin added by the registered exporter on the invoice or any other commercial document. The text of the statement shall read as follows:

*The exporter ... (Number of Registered Exporter**) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ... (Country of origin) preferential origin according to rules of origin of the Generalised System of Preferences of the.... (European Union/Switzerland/Norway) and that the origin criterion met is ...**

French version

*L'exportateur ... (Numéro d'exportateur enregistré**) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est ...**

Spanish version

*El exportador ... (Número de exportador registrado**) de los productos incluidos en el presente documento declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y que el criterio de origen satisfecho es ...*.*

5. Replacement statements on origin

Where the statement on origin replaces another statement of origin, the replacement statement on origin shall bear the mention: "Replacement statement" or "Attestation de remplacement" or "Comunicación de sustición". The replacement statement on origin shall also contain the date of issue of the original statement on origin.

6. Application of the REX system by the GSP beneficiary countries

The REX system will be applied as from 1 January 2017 by the GSP beneficiary countries. However, all GSP beneficiary countries had the possibility until 30 June 2016 to notify the European Commission, Switzerland or Norway if they prefer to start the application of the REX system later, i.e. as from 1 January 2018 or as from 1 January 2019.

Norway and Switzerland allow for preferential treatment through the GSP system for 35 more countries than the EU. A complete list of countries entering into the system will be frequently updated on www.toll.no.

* Products wholly obtained: enter the letter "P". Products sufficiently worked or processed: enter the letter "W" followed by a heading of the Harmonized System (example W 96.18).

** Applies only for replacement statements on origin. Enter the reexporters full name and address and the REX-number. Applies for consignments of originating goods having a value which exceeds EUR 6 000.

For the 55 countries that can benefit from preferential treatment from both EU, Switzerland and Norway, the Commission have published the following timeline:

Application of the REX system during 2017

Angola, Burundi, Bhutan, Brazil, Democratic Republic of Congo, Central African Republic, Comoros, Congo, Cook Islands, Djibouti, Ethiopia, Micronesia, Equatorial Guinea, Guinea Bissau, India, Kenya, Kiribati, Kosovo, Lao People's Democratic Republic, Liberia, Mali, Nauru, Nepal, Niue, Pakistan, Solomon Islands, Sierra Leone, Somalia, South Sudan, Sao Tome and Principe, Chad, Thailand, Togo, Tonga, Timor-Leste, Tuvalu, Yemen, Zambia.

Application of the REX system as from 1 January 2018

Afghanistan, Argentina, Armenia, Bolivia (Plurinational State of), Côte d'Ivoire, Eritrea, Gambia, Guinea, Belarus, Cameroon, Malawi, Mozambique, Myanmar, Niger, Rwanda, Sri Lanka, Swaziland, Syrian Arab Republic, South Africa, United Republic of Tanzania, Maldives, Mauritius.

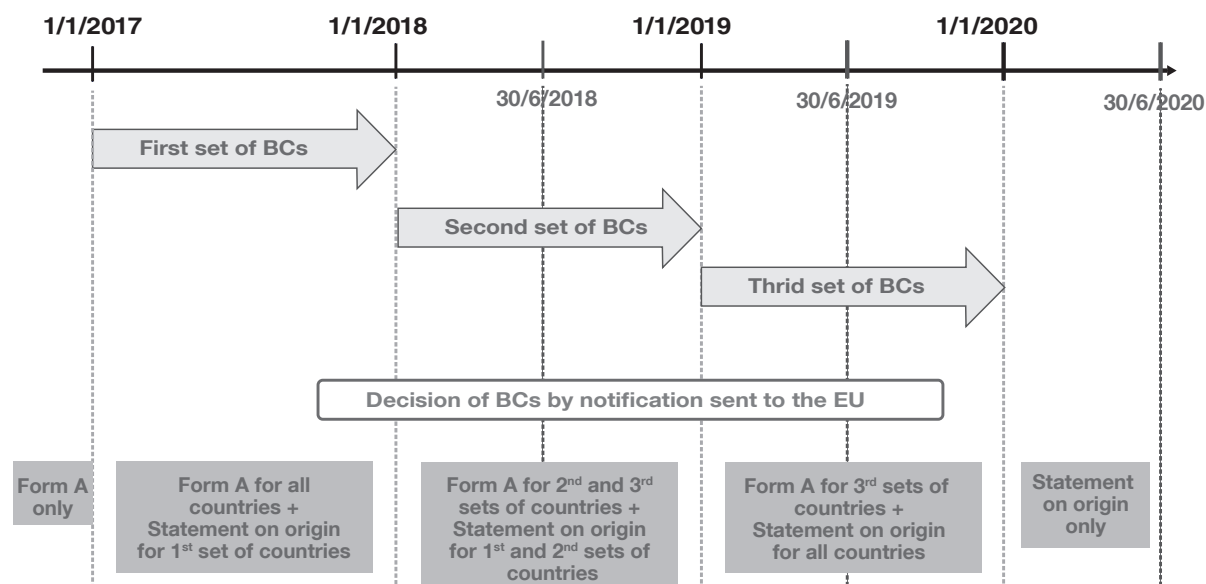
Application of the REX system as from 1 January 2019

Bangladesh, Benin, Burkina Faso, Cabo Verde, Cambodia, Haiti, Indonesia, Kyrgyzstan, Lesotho, Madagascar, Mauritania, Mongolia, Nigeria, Paraguay, Philippines, Samoa, Senegal, Tajikistan, Uganda, Uzbekistan, Vanuatu, Vietnam.

Norway offers GSP treatment to China. However, China will not enter into the REX system because it awaits a negotiated free trade agreement with Norway. China will therefore continue to use proof of origin FORM A until the free trade agreement is implemented.

The figure below explains how the transition for GSP countries will work.

Three dates for the implementation of the REX system are planned (BC means beneficiary countries): 1 January 2017, 1 January 2018 or 1 January 2019.

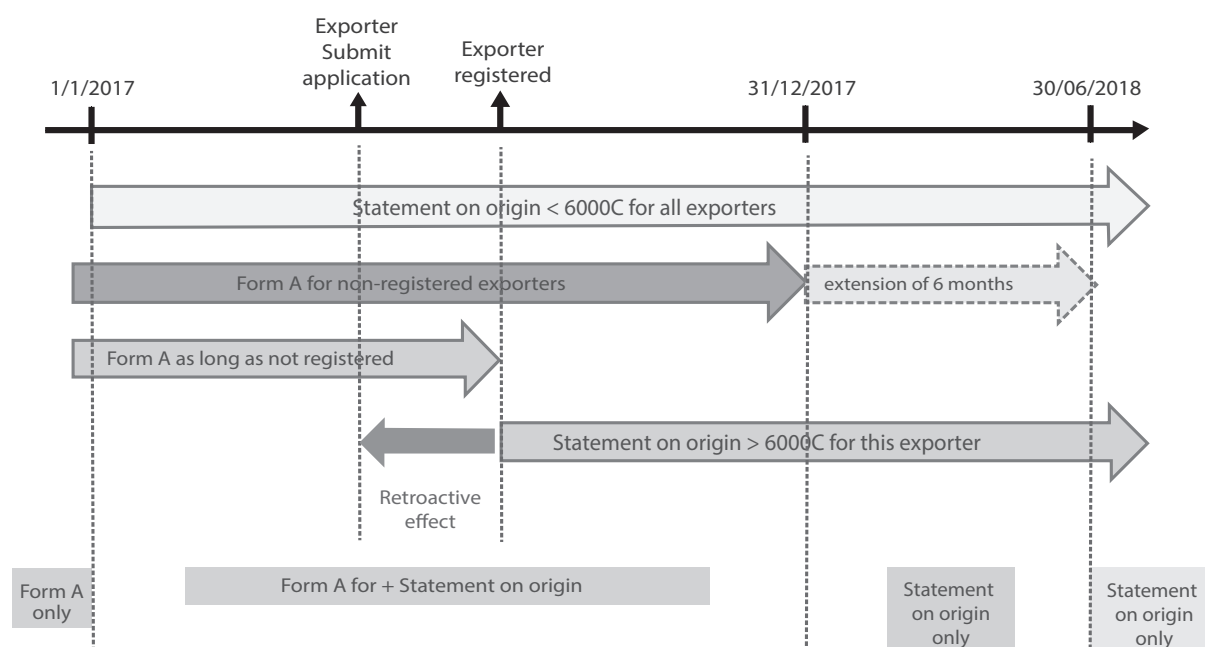


When a beneficiary country starts the application of the REX system, the system of origin certification with certificates of origin Form A will continue to apply in parallel during 12 months. In case those 12 months are insufficient for the beneficiary country to abandon the system with certificates of origin Form A, an extension of 6 additional months is possible.

The figure above shows the details of a one-year transition period for a GSP beneficiary country, illustrated for the application of the REX system as from 1 January 2017

From 1 January 2017, exporters will be entitled to make out statements on origin for consignments of origin goods having a value below 6 000 EUR. At the end of the transition period, consignments above 6 000 EUR will be entitled to GSP preferential tariff treatment in the European Union only if accompanied by a statement on origin made out by a registered exporter.

The application form may be sent the Directorate of Customs by e-mail to post@toll.no.



APPLICATION FORM FOR THE GSP

APPLICATION TO BECOME A REGISTERED EXPORTER
for the purpose of schemes of generalised tariff preferences of the European Union,
Norway, Switzerland and Turkey

1. Exporter's name, full address and country, EORI or TIN(2).
2. Contact details including telephone and fax number as well as e-mail address where available.
3. Specify whether the main activity is producing or trading.
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).
5. Undertakings to be given by an exporter The undersigned hereby: <ul style="list-style-type: none">– declares that the above details are correct;– certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;– undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences;– undertakes to maintain appropriate commercial accounting records for production/supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;

- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;
- undertakes to cooperate with the competent authority;
- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries);
- undertakes to request his removal from the system, should he no longer meet the conditions for exporting any goods under the scheme;
- undertakes to request his removal from the system, should he no longer intend to export such goods under the scheme.

Place, date, signature of authorised signatory, name and job title

6. Prior specific and informed consent of exporter to the publication of his data on the public website

The undersigned is hereby informed that the information supplied in this application may be disclosed to the public via the public website. The undersigned accepts the publication and disclosure of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

Place, date, signature of authorised signatory, name and job title

7. Box for official use by competent authority

The applicant is registered under the following number:

Registration Number:

Date of registration

Date from which the registration is valid

Signature and stamp

⁽¹⁾ The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ('the entities'). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product coverage. Consequently, a given registration will only be effective for the purpose of exports under the GSP scheme(s) that consider(s) your country as a beneficiary country.

⁽²⁾ The indication of EORI number is mandatory for EU exporters and re-consignors. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.

Annex 4

Certificate of origin Form A

1. Printing instructions

The certificate of origin, Form A, must conform to the specimen shown in this annex. The form shall be printed in English or French.

The notes on the reverse of the form may be printed in a language other than English or French.

Each form shall measure 210 x 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the forms have several copies, only the top copy, which is the original, shall be printed with a printed green guilloche-pattern background.

The competent authorities may print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

Certificates of origin, a specimen of which is shown in this annex, shall be accepted as from the date these Regulations enter into force. Certificates made out in accordance with the previous specimen shall be accepted for a transitional period of six months.

2. Specimens of GSP from A (see next pages)

1. Goods consigned from (Exporter's business name, address, country)		Reference No GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in (country) See notes overleaf			
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country) Place and date, signature of authorized signatory		

Certificate of Origin, Form A, English – Notes overleaf**NOTES (2013)****I. Countries which accept Form A for the purposes of the Generalized System of Preferences (GSP):**

Australia*	European Union:	France	Netherlands
Belarus	Austria	Germany	Poland
Canada	Belgium	Greece	Portugal
Iceland	Bulgaria	Hungary	Romania
Japan	Croatia	Ireland	Slovakia
New Zealand**	Cyprus	Italy	Slovenia
Norway	Czech Republic	Latvia	Spain
Russian Federation	Denmark	Lithuania	Sweden
Switzerland including Liechtenstein***	Estonia	Luxembourg	United Kingdom
Turkey	Finland	Malta	
United States of America****			

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of countries, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) Iceland, the European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

**** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

Certificate of Origin, Form A, French

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A Délivré en (pays) Voir notes au verso			
2. Destinataire (nom, adresse, pays)					
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. Lieu et date, signature et timbre de l'autorité délivrant le certificat			12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) Lieu et date, signature du signataire habilité		

Certificate of Origin, Form A, French – Notes overleaf**NOTES (2013)****I. Pays acceptant la formule A aux fins du système des préférences généralisées (SPG):**

Australie*	Union européenne:	Finlande	Pays-Bas
Bélarus	Allemagne	France	Pologne
Canada	Autriche	Grèce	Portugal
Etats-Unis d'Amérique***	Belgique	Hongrie	République tchèque
Fédération de Russie	Bulgarie	Irlande	Roumanie
Islande	Chypre	Italie	Royaume-Uni
Japon	Croatie	Lettonie	Slovaquie
Norvège	Danemark	Lituanie	Slovénie
Nouvelle-Zélande**	Espagne	Luxembourg	Suède
Suisse y compris Liechtenstein****	Estonie	Malte	
Turquie			

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
 - Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pur les produits qui satisfont aux critères d'origine après ouvrier ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - Islande, Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
 - Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettre "Pk" dans la case 8;
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

** Un visa officiel n'est pas exigé.

*** Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

**** D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

Annex 5

Declaration of origin

The Declaration of origin referred to in the Customs Regulations § 8-5-11, 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.

4.1. English version¹

The exporter of the products covered by this document (customs authorization No. ...¹) declares that, except where otherwise clearly indicated, these products are of preferential origin according to the rules of origin of the Norwegian Generalized System of Preferences.

.....²

(place and date)

.....³

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

4.2. French version

L'exportateur des produits couverts par le présent document (autorisation douanière no¹) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle au sens des règles d'origine du Système des préférences tarifaires généralisées de la Norvège.

.....²

(Lieu et date)

.....³

(Signature de l'exportateur; le nom de la personne qui signe la déclaration doit en plus être indiqué avec des caractères imprimés)

¹ When the declaration of origin is made out by an approved Norwegian exporter as referred to in the Customs Regulations § 8-4-43, the authorization number of the approved exporter must be entered in this space. For export from a GSP beneficiary country and when the declaration of origin is not made out by an approved Norwegian exporter, the words in brackets shall be omitted or the space left blank.

² These indications may be omitted if the information is contained on the document itself (the invoice).

³ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

Annex 6

Movement Certificate EUR.1

1. Printing instructions

The movement certificate EUR.1 must conform to the specimen shown in this appendix. The certificate shall be printed in English or French. The notes on the reverse of the certificate may be printed in a language other than English or French.

Each form shall measure 210 x 297 mm. A tolerance of up to plus 5 mm in length is allowed.

The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The competent authorities may print the certificates themselves or may have them printed by approved printers. In the latter case each movement certificate EUR.1 must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

The certificate shall be completed.

2. Specimen of Certificate EUR.1 (see next page)

MOVEMENT CERTIFICATE EUR.1

1. Exporter (Name, full address, country)	EUR.1 N° A 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between and (insert appropriate countries, group of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; description of goods	9. Gross weight (kg) or other measure (l, m³, etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ <div style="text-align: right;">Stamp</div> Form..... No. From..... Customs office..... Issuing country or territory Date <div style="text-align: center;">(Signature)</div>	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: <div style="text-align: center;">(Signature)</div>		

⁽¹⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

⁽²⁾ Complete only where the Regulations of the exporting country or territory require

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows this certificate⁽¹⁾</p> <p><input type="checkbox"/> Was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> Does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> <p>.....</p> <p>⁽¹⁾ Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to mark any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<div>EUR.1 N° A 000.000</div>		
3. Consignee (Name, full address, country) (Optional)	See notes overleaf before completing this form		
	2. Certificate used in preferential trade between and (insert appropriate countries, group of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; marks and numbers; number and kind of packages (1); description of goods	9. Gross weight (kg) or other measure (l, m³, etc.)	10. Invoices (Optional)	

⁽¹⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

APPLICATION FOR A MOVEMENT CERTIFICATE

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

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

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

.....

SUBMIT the following supporting documents:⁽¹⁾

.....

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

REQUEST the issue of the attached certificate for these goods.

.....
 (Place and date)

.....
 (Signature)

⁽¹⁾ For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same State.

LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 03.06	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 03.07	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained; and - the weight of sugar used does not exceed 40% of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 05.11.91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and - the weight of sugar used does not exceed 40% of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading

Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 07.01 and 23.03, and sub-heading 07.10.10 used are wholly obtained
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 07.13	Drying and milling of leguminous vegetables of heading 07.08
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
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 sub-heading, except that of the product
15.01 to 15.04	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture from materials of any heading except that of the product
15.05, 15.06 and 15.20	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified... Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
15.09 and 15.10	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
15.16 and 15.17	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and - in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates 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
ex 17.02	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 30% of the weight of the final product

ex 17.02	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 17.02
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which <ul style="list-style-type: none"> - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40% of the weight of the final product
20.02 and 20.03	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
21.03	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 22.07 and 22.08, in which: <ul style="list-style-type: none"> - all the materials of sub-headings 08.06.10, 20.09.61, 20.09.69 used are wholly obtained, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product

ex 23.03	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final product
23.09	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> - all the materials of Chapters 2 and 3 used are wholly obtained, and - the weight of materials of Chapter 10 and 11 and headings 23.02 and 23.03 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used
24.01	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 24.03, and in which the weight of materials of heading 24.01 used does not exceed 50% of the total weight of materials of heading 24.01 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
27.10	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more	Operations of refining and/or one or more specific process(es) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials

	of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	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	
27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	(a) Least developed countries (hereinafter "LDCs") 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.11	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.40	Sodium perborate	(a) LDCs Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the value	b) Other beneficiary countries Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the

		of all the materials used does not exceed 70% of the ex-works price of the product	value of all the materials used does not exceed 50% of the ex-works price of the product
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 28.43	
ex 28.52	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 28.52, 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 28.52, 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>

		<i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	<i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.05.4300 29.05.4400; 29.05.4500	Mannitol; D-glucitol (sorbitol); Glycerol	(a) LDCs Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 29.15 and 29.16 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 29.32	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 29.09 used shall not exceed 20% of the ex-works price of the product <i>or</i> 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	(a) LDCs Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs Manufacture from materials of	(b) Other beneficiary countries Manufacture from materials of

		any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	any heading. However, the value of all the materials of headings 29.32 and 29.33 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 29.32, 29.33 and 29.34 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(a) LDCs 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	(a) LDCs Manufacture from materials of any heading, except that of the	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 33.01	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, except for:	(a) LDCs Manufacture from materials of any heading, including materials of a different 'group' 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 34.04	Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(a) LDCs 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 <i>or</i>	(b) Other beneficiary countries 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 <i>or</i>

		Manufacture in which the value of all the materials used does not exceed 70% 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
Chapter 37	Photographic or cinematographic goods	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 38	Miscellaneous chemical products; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 38.03	Refined tall oil	<p>(a) LDCs</p> <p>Refining of crude tall oil</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Refining of crude tall oil</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 38.05	Spirits of sulphate turpentine, purified	<p>(a) LDCs</p> <p>Purification by distillation or refining of raw spirits of sulphate turpentine</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Purification by distillation or refining of raw spirits of sulphate turpentine</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 38.06	Ester gums	<p>(a) LDCs</p> <p>Manufacture from resin acids</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from resin acids</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the</p>

		price of the product	ex-works price of the product
ex 38.07	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
38.09.10	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: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 38.23 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 38.23 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
38.24. 6000	Sorbitol other than that of sub-heading 29.05.4400	(a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 29.05.4400. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 29.05.4400. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 39.07	- Copolymer, made from	(a)	(b)

	polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the productⁱ</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	– Polyester	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 39.20	lonomer sheet or film	<p>(a) LDCs</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 39.21	Foils of plastic, metallised	<p>(a) LDCs</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres,		

	tyre treads and tyre flaps, of rubber:	
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	– Other	Manufacture from materials of any heading, except those of headings 40.11 and 40.12 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
41.01 to 41.03	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
41.04 to 41.06	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 41.04.1100, 41.04.1900, 41.05.1000, 41.06.2100, 41.06.3100 or 41.06.9100 <i>or</i> Manufacture from materials of any heading, except that of the product
41.07, 41.12, 41.13	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 41.04.4100, 41.04.4900, 41.05.3000, 41.06.2200, 41.06.3200 and 41.06.9200 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use),	Manufacture from materials of any heading

	other than raw hides and skins of heading 41.01, 41.02 or 41.03	
ex 43.02	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 43.02
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 44.07	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 44.08	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.18	– 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 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 44.09
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product

Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
50.04 to ex 50.06	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting	
50.07	Woven fabrics of silk or of silk waste:	<p>(a) LDCs</p> <p>Weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, 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 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	
51.06 to 51.10	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
51.11 to 51.16	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(a) LDCs</p> <p>Weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case</p>

		finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	<p>accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
52.04 to 52.07	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
52.08 to 52.12	Woven fabrics of cotton	<p>(a) LDCs</p> <p>Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 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	
53.06 to 53.08	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning	
53.09 to	Woven fabrics of other vegetable textile fibres; woven fabrics of	(a)	(b)

53.11	paper yarn:	<p>LDCs</p> <p>Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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>
54.01 to 54.06	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres	
54.07 and 54.08	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Twisting or texturing accompanied by weaving <u>provided that</u> the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-</p>

			works price of the product
55.01 55.07	to	Man-made staple fibres	Extrusion of man-made fibres
55.08 55.11	to	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning
55.12 55.16	to	Woven fabrics of man-made staple fibres:	<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>(a) LDCs</p> <p>Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> </div> <div style="width: 48%;"> <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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> </div> </div>
Ex Chapter 56		Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing
56.02		Felt, whether or not impregnated, coated, covered or laminated:	
		- Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product or Fabric formation alone in the case of felt made from natural fibres
		- Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres
56.03		Nonwovens, whether or not impregnated, coated, covered or	<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>(a) LDCs</p> </div> <div style="width: 48%;"> <p>(b) Other beneficiary countries</p> </div> </div>

	laminated	Any non-woven process including needle punching	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres	
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres	
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing	
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching However: - polypropylene filament of heading 54.02, - polypropylene fibres of heading 55.03 or 55.06, or - polypropylene filament tow of heading 55.01, 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 Jute fabric may be used as a backing	
Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs Weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or flocking or coating or Flocking accompanied by

		unprinted fabric used does not exceed 47.5% of the ex-works price of the product	dyeing or by printing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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
58.05	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	
58.10	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing	
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90% by weight of textile materials	Weaving	
	- Other	Extrusion of man-made fibres accompanied by weaving	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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	
59.04	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	Weaving accompanied by dyeing or by coating	
59.05	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating	
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of	

		man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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	
59.06	Rubberised textile fabrics, other than those of heading 59.02:		
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting	
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving	
	- Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving	
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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	
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product	
59.09 to 59.11	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 59.11	Weaving	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp	(a) LDCs Weaving	(b) Other beneficiary countries Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving

	and/or weft of heading 59.11		<p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> - - coir yarn - - yarn of polytetrafluoroethylene, - - 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, - - yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), - - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn, - - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	- Other	<p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p>	
Chapter 60	Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product</p>	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	<p>(a) LDCs</p> <p>Manufacture from fabric</p>	<p>(b) Other beneficiary countries</p> <p>Knitting and making-up (including cutting)</p>
	- Other	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p>	

		(knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.11	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
ex 62.10 and ex 62.16	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter rule applies	b) Other beneficiary countries Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Weaving accompanied by making-up (including cutting) OR Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product OR Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted	

		fabric used does not exceed 47.5% of the ex-works price of the product	
	- Other	Weaving accompanied by making-up (including cutting) or Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:		
	- Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)	
	- Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting)
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting)
	- Other:		
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	-- Other	Weaving or knitting accompanied by making-up (including cutting)	
63.05	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-	(b) Other beneficiary countries Extrusion of man-made fibres

		up (including cutting)	or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting)
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	- Other	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)	
63.07	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	
63.08	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	(a) LDCs 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 25% of the ex-works price of the set	(b) Other beneficiary countries 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 64.06	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	

ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 68.12	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 68.14	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	(a) LDCs Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled,		
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards	Manufacture from non-coated glass-plate substrate of heading 70.06	
	– Other	Manufacture from materials of heading 70.01	
70.10	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	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	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 70.19	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	Manufacture from materials of any heading, except that of the	

	metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
71.06, 71.08 and 71.10	Precious metals:	
	- Unwrought	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10 or Fusion and/or alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
71.17	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
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or 72.06
72.08 to 72.16	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 72.06 or 72.07
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07
72.18.9100 and 72.18.9900	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 72.18.1000
72.19 to 72.22	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 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading 72.18
72.24.90	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04, 72.05 or sub-heading 72.24.1000
72.25 to 72.28	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 72.06, 72.07, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading 72.24
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 73.01	Sheet piling	Manufacture from materials of heading 72.07

73.02	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 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 72.06, 72.07, 72.08, 72.09, 72.10, 72.11, 72.12, 72.18, 72.19, 72.20 or 72.24
ex 73.07	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
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing 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 73.01 may not be used
ex 73.15	Skid chain	Manufacture in which the value of all the materials of heading 73.15 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
74.03	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
76.01	Unwrought aluminium	Manufacture from materials of any heading
76.07	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 76.06
Chapter 77	Reserved for possible future use in the Harmonised System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
78.01	Unwrought lead:	
	- Refined lead	Manufacture from materials of any heading
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 78.02 may not be used

Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set	
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
82.14	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	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 83.02	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 83.02 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 83.06 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the

		of the product	ex-works price of the product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
84.82	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
85.01, 85.02	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.03 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.03 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12	(a) LDCs Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.19	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.22 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.22 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any	(b) Other beneficiary countries Manufacture from materials of

		heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	any heading, except that of the product and of heading 85.22 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.29 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.35	to Electrical apparatus for switching or	(a)	(b)

85.37	protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	LDCs Manufacture from materials of any heading, except that of the product and of heading 85.38 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 85.38 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.40.1100 and 85.40.1200	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.42.3100 to 85.42.3300 and 85.42.3900	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
85.44	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	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
85.46	Electrical insulators of any material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.47	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	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical	(a) LDCs Manufacture in which the value of all the materials used does not	(b) Other beneficiary countries Manufacture in which the value of all the materials used

	parts of machinery or apparatus, not specified or included elsewhere in this Chapter	exceed 70% of the ex-works price of the product	does not exceed 50% of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 88.04	Rotochutes	Manufacture from materials of any heading, including other materials of heading 88.04 or Manufacture in which the value of all the materials used does not exceed 70% 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 or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 90	Optical, cinematographic, photographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
90.02	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	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or	(a) LDCs Manufacture in which the value of all the materials used does not	(b) Other beneficiary countries Manufacture in which the value of all the materials used

	apparatus of Chapter 90	exceed 70% of the ex-works price of the product	does not exceed 50% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70% 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 70% 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	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 95.06	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
96.01 and 96.02	<p>Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</p> <p>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatin</p>	Manufacture from materials of any heading	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
96.05	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	

96.06	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 70% of the ex-works price of the product
96.08	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	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
96.12	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 70% of the ex-works price of the product
96.13.2000	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 96.13 used does not exceed 30% of the ex-works price of the product
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product
