



Generalized System of Preferences

HANDBOOK ON THE SCHEME OF

SWITZERLAND





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PREFACE

This handbook is a part of a series of publications aimed at helping exporters, producers and government officials to utilize the trade opportunities available under the various Generalized System of Preferences (GSP) schemes.

The series comprises the following publications:

Publications in the Generalized System of Preferences series

Handbook on the Scheme of Australia
(UNCTAD/ITCD/TSB/Misc.56)
Handbook on the Scheme of Canada
(UNCTAD/ITCD/TSB/Misc.66/Rev.1)
Handbook on the Scheme of the European Community
(UNCTAD/ITCD/TSB/Misc.25/Rev.3)
Handbook on the Rules of Origin of the European Community
(UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)
Handbook on the Scheme of Japan
(UNCTAD/ITCD/TSB/Misc.42/Rev.4)
Handbook on the Scheme of New Zealand
(UNCTAD/ITCD/TSB/Misc.48)
Handbook on the Scheme of Norway
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Handbook on the Scheme of Switzerland
(Present volume)
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(UNCTAD/ITCD/TSB/Misc.74)
Handbook on the Scheme of the United States of America
(UNCTAD/ITCD/TSB/Misc.58/Rev.2)
List of GSP Beneficiaries
(UNCTAD/ITCD/TSB/Misc.62/Rev.5)
AGOA: A Preliminary Assessment
(UNCTAD/ITCD/TSB/2003/1)
Quantifying the Benefits Obtained by Developing Countries from the GSP
(UNCTAD/ITCD/TSB/Misc.52)
Trade Preferences for LDCs: An Early Assessment of Benefits and Possible Improvement
(UNCTAD/ITCD/TSB/2003/8)

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These publications are also available from <http://www.unctad.org/gsp>

NOTE

This handbook has been prepared by the UNCTAD secretariat based on the information below:

- Federal Ordinance of 16 March 2007 on Preferential Tariff Rates for Developing Countries, RS 632.911, (Status: 1 January 2013), and
- Federal Ordinance of 30 March 2011 on Rules of Origin for the Swiss Generalized System of Preferences, RS 946.39, (Status: 1 January 2013)

These documents are available in German, French and Italian on the website of the Federal Authorities of the Swiss Confederation:

<http://www.admin.ch/ch/f/rs/6/632.911.fr.pdf> for the former and

<http://www.admin.ch/ch/f/rs/9/946.39.fr.pdf> for the latter.

This handbook provides a general explanation of the Swiss Generalized System of Preferences (GSP) to allow officials and users responsible or involved in GSP issues to gain a better understanding of the scheme. It is meant to serve as general guide to the Swiss GSP and not intended to provide legal advice.

In case of discrepancies between this handbook and the legal texts the latter shall prevail.

For further inquiries please contact:

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CHECKLIST: HOW TO BENEFIT FROM THE SWISS GSP

Step 1: Establish the product's tariff classification

Establish the correct tariff classification by consulting the Customs Tariff and identifying the tariff item number based on the Harmonized System (HS) of the product intended for export to Switzerland.

Step 2: Check the product coverage

Find out whether your product is eligible for preference under the Swiss GSP. To do so, consult annexes 2 and 3: Product coverage.

Step 3: Assess the preferential margin

If your product is eligible for preferential treatment under the Swiss GSP, you should assess the preferential margin to determine the price you can offer your buyer or importer.

Step 4: Comply with origin criteria

Make sure that your product complies with the rules of origin for the Swiss GSP.

Step 5: Check consignment conditions

Make sure that the consignment conditions specified are met.

Step 6: Prepare documentary evidence

The Swiss GSP requires one of the following papers as documentary evidence:

- Certificate of origin Form A;
- Replacement certificate of origin Form A endorsed by the Customs authorities of a member State of the European Union (EU), Norway or Turkey¹ on the basis of a certificate of origin, Form A issued by an approved authority in the country of origin; or
- Invoice declaration.
- When inputs originating in Switzerland are cumulated in the products concerned, a certificate EUR.1 must be issued by the Swiss Customs authorities.

Step 7: If you have questions

For questions relating to tariff classification, duties, origin requirements, customs and administrative procedures, contact the General Directorate of Swiss Customs authorities.

THE SWISS GSP SCHEME

1. Introduction

The Swiss Generalized System of Preferences (GSP) was first introduced on 1 March 1972, in compliance with Switzerland's intention to implement Resolution 21 (II) adopted by UNCTAD II in 1968.

The Swiss GSP covers all industrial goods and many agricultural products and provides preferential treatment in the form of reduction of or exemption from duty. For least developed countries (LDCs) it covers all products and provides duty-free quota-free access.

The Swiss GSP has been modified several times.² Following the conclusion of the Uruguay Round of the General Agreement on Tariffs and Trade (GATT), Switzerland undertook a thorough revision of its GSP, which had come into force on 1 March 1997 for 10 years. In particular, for LDCs, duty-free market access was granted for all industrial products, as well as an exemption from customs duties on most agricultural products. In addition, the countries that could benefit from the Swiss GSP were reconsidered. On 1 January 2002, coverage for agricultural products was further expanded for LDCs with two stages of tariff reduction on that date and 1 April 2004.

On 1 March 2007, the Swiss GSP was extended for an unlimited period through the prolongation in the form of Federal Law of 9 October 1981 on the Granting of Tariff Preferences for Developing Countries RS 632.91; and the introduction of Federal Ordinance of 16 March 2007 on Preferential Tariff Rates for Developing Countries RS 632.911. This revision introduced duty-free quota-free (DFQF) market access for products originating from LDCs, and since September 2009 all products originating from LDCs have DFQF market access. Furthermore, the countries that could benefit from the Swiss GSP were reconsidered, and tariff preferences for agricultural goods for all beneficiary countries were significantly enlarged.

On 1 May 2011, the revised Federal Ordinance on the rules of origin for the Swiss GSP entered into force, providing origin criteria identical to those of the EU's GSP for products of chapters 25-97 of the Harmonized System (HS). Finally, the list of beneficiary countries and territories was modified on 1 July 2011.

2. General principles of the Swiss GSP

The Swiss GSP is designed to help increase and diversify exports of developing countries covering a vast range of products and largely granting duty-free access. It should, however, be remembered that the Swiss market is exacting and that quality is often more important than price. Furthermore, the Swiss market is relatively small.

2.1. Product coverage and preferential tariff rates

Developing countries: The revision of the Swiss GSP in 2007 and 2009 significantly enlarged preferences on agricultural goods where largely duty-free quota-free market access applies. The industrial products are admitted duty-free with the exception of textiles and clothing, for which preferential reductions of 50 per cent of the normal rate are granted, and a few other products for which specific preferential reductions are granted.

LDCs and HIPC Countries: Switzerland grants DFQF access to all agricultural and industrial products originating from LDCs. Also, Switzerland provides, on a temporary basis, the same DFQF treatment to products originating from countries undergoing international debt relief and having not yet received full and irrevocable reduction in debt. The current criterion is the participation in the Heavily Indebted Poor Countries (HIPC) Initiative. HIPC countries are granted DFQF market access from the "pre-decision point". After reaching "completion point", the regular GSP preferences shall again apply. HIPC countries with LDC status after the "completion point" still benefit from DFQF market access due to their LDC status.

Tariff line information on product coverage and tariff reduction under the Swiss GSP is found in annexes 2 and 3.

2.2. Beneficiary countries

In principle, all developing countries are eligible for the Swiss GSP, with the exception of countries and territories that have attained a high level of development. The exclusion is based on objective criteria. GSP benefits will not be granted to countries that are members of the Organization for Economic Cooperation and Development (OECD) or that have a free trade agreement with Switzerland. Excluded are also countries and territories that the Development Assistance Committee (DAC) of the OECD has classified as a most advanced developing country or territory under Part II of its list of the development aid recipients. The definition of LDCs is used according to the United Nations Economic and Social Council. Countries benefiting from the Swiss GSP are listed in annex 1.

As of 1 September 2012, the following revisions were made in the status of countries and territories benefitting from Switzerland's GSP:³

- Inclusion of South Sudan as a new developing country
- Exclusion of countries having concluded a free-trade agreement with Switzerland through the European Free Trade Association (EFTA), i.e., Montenegro and Ukraine
- Exclusion of high income countries or territories belonging to high income economies, i.e., Barbados and Trinidad-and-Tobago
- Exclusion of Maldives from the LDC category
- Exclusion of Guinea-Bissau, Kyrgyz Republic, Liberia, the Democratic Republic of the Congo and Togo from the HIPC category.

Beneficiary countries and their country status are indicated in annex 1.

2.3. Safeguard clause

In accordance with Article 8 of Federal Ordinance of 16 March 2007 on Preferential Tariff Rates for Developing Countries, Switzerland may withdraw for a certain period the GSP preferences in respect of agricultural products falling under HS chapters 1, 2, 4 to 8, 10 to 12 and 15 to 17, in cases where there is a risk of domestic price collapse due to the reasons such as unusual import increase, stagnation of domestic demand and increase in domestic supply. For LDCs and HIPC countries, however, preferential treatment for developing countries instead of DFQF treatment will be applied during the application of the safeguard clause. The necessity of safeguard measures will be determined based on the criteria set by the Swiss government. The safeguard clause was applied on sugar (HS 1701.9999) from developing countries (excluding LDCs) from 1st September to 31st December 2007.

2.4. Importance of notification

An indispensable condition for the application of the Swiss GSP is that the government of the beneficiary country notify the Swiss authorities of the names and addresses of the authorities, who are empowered to issue and verify certificates of origin and to provide specimen impressions of stamps used by those authorities for that purpose.

Notifications shall be made to the following address:

Directorate General of Customs
Section Origin and Textiles
Monbijoustr. 40
3003 Bern
Switzerland

3. Rules of origin

The Swiss GSP includes rules of origin which the products must comply with to qualify for GSP treatment. The entry into force of the revised Federal Ordinance on Rules of Origin for the Swiss Generalized System of Preferences on 1 May 2011, significantly simplified the rules of origin for the Swiss GSP and made them identical

to those of the EU for industrial products (HS chapter 25 to 97). Furthermore, LDC-specific rules of origin were introduced for many products, making GSP benefits increasingly effective for LDCs. With respect to agricultural products (HS chapters 1 to 24), the rules of origin are specific to the Swiss GSP and apply the method of tariff heading change (HS 4-digit level) with the exception of four products, i.e. HS 1108 (starches), 1901 (malt extract), 1904 (cereal products), and 1905 (bread, pastry, cakes). The origin requirements for the four agricultural products are specified in the list of working and processing required, which is contained in annex 4.

In order to qualify for preferential tariff treatment in Switzerland, products sent from a beneficiary country to Switzerland must:

- (a) Be transported directly to Switzerland from the beneficiary country;
- (b) Comply with the rules of origin laid down for those products by Switzerland; and
- (c) Be accompanied by appropriate documentary evidence as to their origin.

To satisfy the rules of origin criterion, products have to be either wholly obtained in a beneficiary country or to have undergone sufficient working or processing in that country. The detailed conditions and provisions that products must fulfil to be granted preferential treatment are set out below.

3.1. Wholly obtained products

The following are considered as wholly obtained in a beneficiary country:

- (a) Mineral products extracted from its soil or from its seabed;
- (b) Vegetable products harvested there;
- (c) Live animals born and raised there;
- (d) Products obtained from live animals there;
- (e) Products from slaughtered animals born and raised there;
- (f) Products obtained by hunting or fishing conducted there;
- (g) Products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
- (h) Products of sea fishing and other products taken from the sea by vessels flying the flag of the beneficiary country or Switzerland;
- (i) Products made on board its factory ships flying the flag of the beneficiary country or Switzerland, exclusively from products referred to in point (h);
- (j) Used articles collected there fit only for the recovery of raw materials;
- (k) Waste and scrap resulting from manufacturing operations conducted there;
- (l) Products extracted from the seabed or below the seabed, which is situated outside any territorial sea but where it has exclusive exploitation rights;
- (m) Goods produced there exclusively from products specified in points (a) to (l).

3.2. Sufficient working or processing

Goods with import content must undergo sufficient working or processing prescribed in the Swiss GSP rules of origin. Annex 4 contains the list of working or processing required.

Agricultural products (HS Chapters 1-24)

For the purpose of the rules of origin, working or processing is considered to be sufficient when the goods obtained become classified under a tariff heading of the Harmonized System⁴ (HS) other than that covering each of the non-originating products used.

There are a few exceptions to this rule, i.e. HS 1108 (starches), 1901 (malt extract), 1904 (cereal products), and 1905 (bread, pastry, cakes). For these products origin requirements are specified in the list of working or processing required contained in annex 4.

Industrial products (HS Chapters 25-97)

For industrial products, the conditions set out in annex 4 must be fulfilled.

3.3. General tolerance rule

Under the general tolerance rule, non-originating materials which, according to the conditions set out in the sufficient working or processing list (annex 4), are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value does not exceed 15 per cent of the ex-works price of the products. The general tolerance rule does not apply to textiles and clothing products (HS chapters 50 to 63).

When an origin determining rule in the sufficient working or processing list specifies the maximum percentage of the non-originating materials allowed, the total value of the non-originating materials used shall not exceed the percentage given.

Example of application of the general tolerance rule: A doll (classified HS 9502) will qualify if it is manufactured from any imported materials which are classified in different headings. This means a manufacturer in a beneficiary country is allowed to import raw materials, such as plastics, fabrics etc., which are classified in other headings of the HS. But the use of doll's parts (e.g. doll's eyes) is not normally possible as these are classified in the same heading (HS 9502). However, the tolerance rule allows the use of these parts if they amount to not more than 15 per cent of the doll's value.

3.4. Insufficient working or processing

The following operations and processes are considered, on their own or in combination with each other, not to be sufficient to confer origin whether or not the origin criterion was fulfilled by these operations and processes:

- (a) Preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) Breaking-up and assembly of packages;
 - (c) Washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) Ironing or pressing of textiles and textile articles;
 - (e) Simple painting and polishing operations;
 - (f) Husking and partial or total milling of rice; polishing and glazing of cereals and rice;
 - (g) Operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (h) Peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) Sharpening, simple grinding or simple cutting;
 - (j) Sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (k) Simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) Affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) Simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
 - (n) Simple addition of water or dilution or dehydration or denaturation of products;
 - (o) Simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (p) A combination of two or more of the operations specified in points (a) to (o);
-

- (q) Slaughtering of animals.

Operations and processes shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance. However, chemical reactions are not considered as simple mixing.

3.5. Definition of “customs value” and “ex-works price”

Where the list of working or processing required (annex 4) provides that goods obtained in a beneficiary country are considered as originating there only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration in determining such a percentage are :

- (a) For a product which has been used as material, the “customs value” at the time of importation. If this is not known and can not be ascertained, the earliest ascertainable price paid for it in the country or territory where manufacture takes place;
- (b) For a product which has been produced in the country concerned, the “ex-works price” of the goods obtained, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

“Customs value” shall be understood to mean the customs value laid down in the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation).

“Ex-works price” means the price paid to the manufacturer in whose plant sufficient working or processing has taken place. Where this has been carried out successively in two or more plants, the price to be taken into account is that paid to the last manufacturer, provided the price includes the value of all the products used in manufacture.

3.6. Unit of qualification for the purposes of determining origin

Each article in a consignment is considered separately. For the purpose of this rule:

- (a) Where the HS specifies that a set of articles is to be classified under a single heading, such a set is treated as one article; sets as defined in General Interpretative Rule 3 of the HS are regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole is regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the total value of the set;
- (b) Tools, parts and accessories which are imported with a piece of equipment, machine, apparatus or vehicle, and the price of which is included in that of the piece of equipment, etc., or for which no separate charge is made, are considered as forming a whole with the piece of equipment, etc., provided that they constitute the standard equipment normally included in the sale of an article of that kind.

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

3.7. Neutral elements

To determine where a product originates, it is not necessary to consider the origin of the following inputs used in manufacturing:

- (a) Energy and fuel;
 - (b) Facilities and equipment;
 - (c) Machinery and tools;
 - (d) Other goods which are not or are not supposed to be part of the final product.
-

3.8. Temporary derogations for LDCs

A temporary derogation from the rules of origin may be granted for LDCs, when so justified due to the reasons such as development of existing industries or creation of new industries. For this purpose, the LDC concerned shall submit to the Swiss Government a request for derogation together with the fullest possible information justifying the request. The following, in particular, shall be taken into account when the request is considered:

- (a) Cases where the application of existing rules of origin would significantly affect the ability of an existing industry in the LDC concerned to continue its exports to Switzerland, in particular in cases where this could lead to cessation of these activities;
- (b) Specific cases where it can be clearly demonstrated that significant investments in an industry could be deterred by application of the rules of origin; and
- (c) The economic and social impact of the decision to be taken, especially in respect of employment.

In order to facilitate consideration of the request for derogation, the country making the request shall furnish the fullest possible information on the points listed below in support of its request:

- (a) Description of the finished product;
- (b) Nature and quantity of the materials originating in third countries;
- (c) Manufacturing process;
- (d) Value added;
- (e) Number of employees in the company concerned;
- (f) Anticipated volume of exports to Switzerland;
- (g) Other possible sources of supply for raw materials; and
- (h) Reasons for the duration requested.

The same rules apply to any justifiable request for an extension of derogation.

As of September 2011, no LDCs have temporary derogations of origin requirements.

3.9. Cumulation of origin

Cumulation means that in determining the origin of a product originating inputs in the countries which are designated for cumulation can be considered as originating in a beneficiary country.

A. Cumulation with Switzerland: donor country content

Cumulation with the donor country (Switzerland) offers the possibility to use Swiss-originating inputs and to consider them as originating in a GSP beneficiary country for the determination of origin. The aim of the donor country content, which was introduced on 1 July 1996, is to increase industrial cooperation between firms in Switzerland and in the beneficiary countries.

Products originating in Switzerland are considered as originating in a beneficiary country provided that the working or processing carried out there goes beyond the minimal or insufficient processes described above. Products are considered as originating in Switzerland if they were obtained entirely in Switzerland or underwent sufficient working or processing discussed in 3 (b) above.

Example of donor country content

A Brazilian manufacturer of electrical toy trains (HS 9503) exports its products to Switzerland. The Swiss GSP rule of origin for this product is "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 per cent of the ex-works price of the product"⁵

Inputs used for manufacturing the electrical toy trains (HS9503) (Percentage)

Frame (HS 9503) originating in Malaysia	10%
Axles (HS 9503) originating in China	15%
Motor (HS 8501) originating in Chile	30%
Paint (HS 3176) originating in Switzerland	10%
Locomotive (HS 9503) originating in China	10%
Cars, other parts (HS 9503) originating in Brazil	10%
Labour originating in Brazil	10%
Profit originating in Brazil	5%
Ex-works price	100%

Determination of origin

The Brazilian manufacturer cannot use the criterion “Manufacture from materials of any heading, except that of the product”, as the inputs include those of HS 9503, and it exceeds the general tolerance level of 15 per cent (Section 3.3). Thus, to meet the other origin requirements, non-originating inputs must not exceed 70 per cent. Although the Brazilian originating content is 25 per cent, because of the provision allowing cumulation with donor country content, paint originating in Switzerland can be cumulated as Brazilian content. The toy trains, therefore, meet the origin requirements as the non-originating inputs represent 65 per cent of the ex-works price.

Administrative procedure required

The Swiss inputs must carry a proof of origin from the Swiss exporter, and they must be transported directly between Switzerland and Brazil. The accepted proof of origin for the Swiss inputs is a EUR.1 certificate or an invoice declaration (annex 5). For information on documentary requirements, see Section 4 below.

B. Cumulation with the EU, Norway or Turkey (concerning Turkey please refer to endnote 1)

The GSP beneficiary countries can cumulate originating materials from the EU, Norway or Turkey for the determination of origin when they are further processed or incorporated into a product in that beneficiary country. This cumulation is limited to industrial products of HS Chapters 25-97, and it aims at facilitating the cooperation among enterprises in the beneficiary countries and the EU, Norway, Switzerland and Turkey. Cumulation with the EU, Norway or Turkey is possible only when originating materials from these trading partners are transported directly between them and the beneficiary countries.

Example of cumulation with the EU, Norway or Turkey (concerning Turkey please refer to endnote 1)

The Brazilian manufacturer of the electrical toy trains (HS 9503) changed the supplier of the paint from Switzerland to Norway due to the cost advantage and the cumulation possibility. Also, the supplier of axles was changed from China to Turkey to take advantage of the cumulation possibility.

Inputs used for manufacturing the electrical toy trains (HS9503) (Percentage)

Frame (HS9503) originating in Malaysia	10%
Axles (HS9503) originating in Turkey	15%
Motor (HS8501) originating in Chile.....	30%
Paint (HS3176) originating in Norway	8%
Locomotive (HS9503) originating in China	10%
Cars, other parts (HS9503) originating in Brazil	10%
Labour originating in Brazil.....	10%
Profit originating in Brazil.....	7%
Ex-works price	100%

Determination of origin

In this case, the Brazilian originating content is 50 per cent because the axles and paint can be counted as Brazilian originating due to the cumulation possibility with Norway and Turkey. The toy trains, therefore, meet the origin requirements.

Administrative procedure required

The inputs from Switzerland, Norway, EU and Turkey must fulfil the GSP rules of origin and must be transported directly from these countries. Export documentation to Brazil must include a proof of origin from the exporters in Switzerland, Norway, the EU and Turkey. For more information on documentary requirements, see Section 4.

C. Regional cumulation

Materials originating in one country of the regional group which are further worked or processed in another beneficiary country of the same group are considered to originate in the latter country, provided that:

- (a) The value added there is greater than the highest customs value of the materials used originating in any one of the other countries of the regional group; and
- (b) The working or processing carried out there is more than “insufficient working or processing” noted in 3.(d).

Products of chapters 50 to 63 and HS 6401 to 6405 are excluded from regional cumulation.

Regional groups wishing to apply the provisions of regional cumulation should make a request to the Swiss government.

At present, only the Association of Southeast Asian Nations (ASEAN) has requested and been granted the right to make use of the cumulation treatment set out above.⁶ Switzerland grants regional cumulation only to the following ASEAN States: Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Thailand and Vietnam. This means that Switzerland does not grant GSP preferential treatment in the following cases:

- a Certificate of Origin Form A or GSP Invoice declaration was issued in Brunei Darussalam or in Singapore;
- a Certificate of Origin Form A or GSP Invoice declaration bears the origin indication “Brunei-Darussalam” or “Singapore”; or
- a subsequent verification of a Certificate of origin Form A or a GSP Invoice declaration issued in one of the above mentioned eight ASEAN States has revealed that materials or products of “Brunei-Darussalam” or “Singapore” origin were used in the manufacture of the product exported to Switzerland. However, this applies only in cases where the material or product of “Brunei-Darussalam” or “Singapore” origin was crucial for the fulfilment of the origin criterion applied to the exported product.

3.10. Direct consignment

To ensure that the GSP benefits are granted only to goods originating in the beneficiary countries, Switzerland applies a direct consignment rule. Consequently, the Swiss GSP is applicable only for goods that are transported directly from the beneficiary country to Switzerland. Transit of goods through other countries, however, is allowed if certain conditions are met. The following shall be considered as transported directly from the beneficiary country to Switzerland:

- (a) Products transported from the beneficiary country to Switzerland without passing through the territory of any other country, except in the case of the territory of the same regional group indicated in 3.i.(c);
 - (b) Products whose transport from the beneficiary country to Switzerland has involved transit through the territory of one or more countries, with or without transshipment or temporary storage in such countries. This is provided that the transport of the goods through third countries is justified for geographical reasons or exclusively on account of transport requirements, that the goods remain under customs control in these countries, and have not undergone any operation there other than unloading and loading or any operation required to keep them in good condition;
-

- (c) Products originally consigned from a beneficiary country to a member country of the EU, Norway or Turkey (concerning Turkey, please refer to endnote 1) and then re-exported to Switzerland from that EU country, Norway or Turkey are likewise regarded as transported directly to Switzerland from the beneficiary country, provided that they have remained under customs control in the EU, Norway or Turkey and have not undergone operations other than those referred to in subparagraph (b) above;
- (d) Products transported through the pipeline in other countries.

As a proof that the conditions set out in subparagraphs (b) and (c) above are met, the documents required include:

- (1) A single transport document covering the passage from the exporting country through the country of transit; or
- (2) A certificate issued by the Customs authorities of the country of transit:
 - (i) Giving an exact description of the products;
 - (ii) Stating the dates of unloading and reloading of the products, and the names of the ships or the other means of transport used; and
 - (iii) Certifying the conditions under which the products have remained in the country of transit; or
- (3) Any other documents that confirm that the conditions set out in subparagraphs (b) and (c) above have been met. AQ

4. Documentary evidence of origin

The importers' claim for GSP treatment has to be supported by documentary evidence of origin. Products originating in a beneficiary country shall benefit from the GSP benefits on submission of:

- (a) A certificate of origin Form A; or
- (b) A replacement certificate of origin Form A issued by the Customs authorities of an EU State, Norway or Turkey (concerning Turkey please refer to endnote 1) based on a Form A, endorsed by a competent authority in the country of origin; or
- (c) An invoice declaration.

When materials of Swiss origin are to be cumulated in a beneficiary country according to point 3.9.A. they must be imported into the beneficiary country covered by either a movement certificate EUR.1 (annex 5) issued by the Swiss Customs authorities or an invoice declaration made out by the exporter (annex 5).

4.1. Certificate of origin Form A

The claim for GSP treatment must be supported by the submission of a certificate of origin, Form A (annex 5) endorsed by a competent authority in the country of origin. It shall be issued in English or French. If it is completed by hand, entries must be in ink and in capital letters. Each certificate shall measure 210 x 297 mm. The paper used shall be white writing paper, sized, not containing mechanical pulp. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye. Each certificate shall bear a serial number by which it can be identified. It is the responsibility of the relevant authority of the exporting beneficiary country to ensure that the application form is duly completed.

If cumulation with Switzerland (Section 3.9A), the EU, Norway, or Turkey (concerning Turkey please refer to endnote 1) (Section 3.9 B) has taken place, the following text must be included in Box 4 of Form A respectively: "CUMUL SUISSE" or "SWISS CUMULATION", "CUMUL UE" or "EU CUMULATION", "CUMUL NORVÈGE" or "NORWAY CUMULATION", or "CUMUL TURQUIE" or "TURKEY CUMULATION".

The certificate shall be endorsed by the competent authority of the beneficiary country if the products to be exported originate in that country; when cumulation with Switzerland, the EU, Norway or Turkey (concerning Turkey please refer to endnote 1) has taken place, the endorsement must be done on the basis of a EUR.1 certificate (annex 5) or invoice declaration (annex 5) referring to the cumulated materials.

A certificate of origin must be submitted to the Swiss Customs authorities within 10 months of its date of issue by the competent authority. The Customs authorities may, however, accept a certificate after its expiration date, if the delay is caused by reasons beyond control or due to exceptional circumstances. Also, the Customs authorities may do so when the products have been presented to them before the expiry of the time limit.

A certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. The duplicate issues should be marked “DELIVRÉ A POSTERIORI” or “ISSUED RETROSPECTIVELY” in box 4 of Form A.

4.2. Replacement of certificates

The Swiss Customs authorities accept certificates of origin Form A endorsed by the Customs authorities of an EU member State, Norway or Turkey (concerning Turkey please refer to endnote 1) on the basis of a certificate of origin Form A issued by the competent authorities of the exporting beneficiary country, provided that the goods have been transported to Switzerland as provided for in Section 3.10 above.

The Swiss Customs authorities may endorse a replacement certificate of origin Form A on the basis of a certificate of origin, Form A, issued by the competent authorities of an exporting beneficiary country when goods are re-exported into an EU member State, Norway or Turkey, provided that the goods have remained under customs control in Switzerland and that the conditions of Section 3.10 above have otherwise been complied with.

In cases referred to in the above two paragraphs the Swiss Customs authorities may, upon request, send a copy of the certificate of origin issued in the exporting beneficiary country to the relevant Customs authorities in the country of destination for their use.

4.3. Invoice declaration

For the purpose of cumulation of materials originating in Switzerland, an approved exporter in Switzerland, who is authorized by the Swiss custom authorities can make out an invoice declaration disregarding the value of the consignment.

Any other exporter (in Switzerland or the beneficiary country) may make out an invoice declaration for a consignment if the total value of the originating products does not exceed CHF 10,300 (ex-works price).

The invoice declaration as set out in annex 5 is a written origin statement from the exporter on the invoice and needs not be endorsed by any authority. It must be made out in English or French and signed by the exporter. In case of issue by an approved exporter in Switzerland as noted above, the exporter's signature is not required.

If cumulation with Switzerland (Section 3.9 A), the EU, Norway or Turkey (Section 3.9 B) (concerning Turkey please refer to endnote 1) has taken place, the following text must be included in the invoice declaration respectively: “CUMUL SUISSE” or “SWISS CUMULATION”, “CUMUL UE” or “EU CUMULATION”, “CUMUL NORVÈGE” or “NORWAY CUMULATION”, or “CUMUL TURQUIE” or “TURKEY CUMULATION”.

If the exporter of the products concerned is requested by the Customs authorities of Switzerland or of the exporting country, the exporter must submit all the documents necessary to prove the authenticity of the origin of the products.

4.4. Exemptions from proof of origin for small packages

A consignment of originating products which is sent from a beneficiary country as a small package from private person to private person for personal use is granted exemption from customs duties without documentary

evidence of origin being required, provided that its importation is occasional and not for any commercial purpose and on condition that the value of the consignment does not exceed CHF 900.

5. Administrative cooperation in case of doubt on the authenticity of a certificate of origin Form A or invoice declaration

The correctness of certificates of origin Form A or invoice declarations may be subject to verification at any time, either at random or whenever there is a reason to doubt the authenticity or the accuracy of the information regarding the origin of the goods in question. For this purpose, the Swiss Customs authorities may return the certificate of origin Form A or the invoice declaration to the relevant authorities of the exporting beneficiary country.

Where verification has been requested, it shall be carried out and the results shall be communicated to the Swiss Customs authorities within six months. These results must be such as to make it possible to determine whether the certificate of origin Form A or the invoice declaration corresponds to the goods actually exported, and whether these goods in fact qualify for the application of GSP treatment.

If there is no reply within six months of the date of the verification request, the Swiss Customs authorities would send to the relevant authority of the exporting beneficiary country a second request.

If there is no reply within four months of the date of the second request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the preference treatment will be denied.

The exporter must keep the copies of Form A, EUR.1, invoice declaration and the proofs of the origin for at least three years.

ENDNOTES

¹ Cumulation with materials of Turkish origin and the issue or acceptance of replacement certificates of origin Form A for/ from Turkey shall be possible when the international legal basis - currently under preparation - exists

² WTO documents, "Generalized System of Preferences - Notification by Switzerland", WT/COMTD/N/7, 11 April 1997, WT/COMTD/N/7Add.1, 24 May 2002, WT/COMTD/N/7/Add.2, 16 July 2004, and WT/COMTD/N/7/Add.3, 9 October 2009.

³ WTO document, "Generalized System of Preferences - Notification by Switzerland - Addendum", WT/COMTD/N/7/Add.5, 26 September 2012.

⁴ The Harmonized System is a classification system for goods comprising 21 sections, 96 chapters and over 1,200 headings (4-digit level). Some headings are subdivided into subheadings (6-digit level) which are further subdivided into two-dash subheadings (8-digit level). The Harmonized System includes over 5,000 separate categories of classification of goods. It is implemented by the International Convention on the Harmonized Commodity Description and Coding System of 14 June 1983. It is now employed in the customs tariffs and trade statistical nomenclature of over 120 countries.

⁵ For products of ex chapter 95 the exporter may choose between two origin criteria: either the above mentioned change of the 4-digit tariff heading or the 70% value criterion (please see Annex 4, "ex chapter 95").

⁶ Singapore and Brunei Darussalam are excluded.

Annex 1
BENEFICIARIES OF THE GENERALIZED SYSTEM OF PREFERENCES OF SWITZERLAND
As of 1 September 2012

Alphabetical Code*	Country or Territory	LDC	HIPC	Suspended Preferences
AF	Afghanistan	X		
AG	Antigua and Barbuda			
AI	Anguilla			
AM	Armenia			
AO	Angola	X		
AR	Argentina			
AZ	Azerbaijan			
BA	Bosnia and Herzegovina			
BD	Bangladesh	X		
BF	Burkina Faso	X		
BH	Bahrain			
BI	Burundi	X		
BJ	Benin	X		
BO	Bolivia, Plurinational State of			
BR	Brazil			The preferential rates for the goods of subheadings Nos. 0901.1200/2200 (coffee) and 1701 (sugar from cane or beet, and sucrose chemically pure in solid state) of the Swiss Customs Tariff do not apply to goods originating in this country.
BT	Bhutan	X		
BY	Belarus			
BZ	Belize			
CD	Congo, Democratic Republic of	X		
CF	Central African Republic	X		
CG	Congo, Republic of the			
CI	Côte d'Ivoire	X		
CK	Cook Islands			
CM	Cameroon			

Note: * ISO Code of countries

Alphabetical Code*	Country or Territory	LDC	HIPC	Suspended Preferences
CN	China			The preferential rates for goods of Chapters 50 to 64 (textiles and textile articles, footwear) and subdivision 9405.9912 (lampshades) et ex.9619.0000 (hygienic napkins and tampons, nappy for babies and similar articles in textiles) of the Swiss Customs Tariff, other than the goods of headings Nos. 5001 0000, 5002 0000, ex subdivision 5007 2010 (pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics of pure silk, not mixed with silk noil or other silk waste or other textile materials), 5101.1100 /1900, 5307.2000, 5310.1000/9000, 5607.9020, ex. 5608.9000 (jute and coir articles), 5701.1000 to 5703.9000, 5705.0000, 5805.0000, 6305.1000, ex. 6305.9000 (coir goods) do not apply to goods originating in this country.
CR	Costa Rica			
CU	Cuba			
CV	Cape Verde			
DJ	Djibouti	X		
DM	Dominica			
DO	Dominican Republic			
DZ	Algeria			
EC	Ecuador			
ER	Eritrea	X	X	
ET	Ethiopia	X		
FJ	Fiji			
FM	Micronesia, Federated States of			
GA	Gabon			
GD	Grenada			
GE	Georgia			
GH	Ghana			
GM	Gambia	X		
GN	Guinea	X	X	
GQ	Equatorial Guinea	X		
GT	Guatemala			
GW	Guinea-Bissau	X		
GY	Guyana			
HN	Honduras			

Alphabetical Code*	Country or Territory	LDC	HIPC	Suspended Preferences
HT	Haiti	X		
ID	Indonesia			
IN	India			
IQ	Iraq			
IR	Iran, Islamic Republic of			
JM	Jamaica			
KE	Kenya			
KG	Kyrgyzstan			
KH	Cambodia	X		
KI	Kiribati	X		
KM	Comoros	X	X	
KN	St Kitts and Nevis			
KP	Democratic People's Republic of Korea			The preferential rates for the goods of Chapters 50 to 64 of the Swiss Customs Tariff (textiles and textile articles, footwear), as well as 9405.9912 (lampshades) and ex. 9619.0000 (hygienic napkins and tampons, nappy for babies and similar articles in textiles) of the Swiss Customs Tariff, other than the goods of headings Nos. ex. 5007.2010 (pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics of pure silk, not mixed with silk noil or other silk waste or other textile materials), 5101.1100/1900, 5307.2000, 5310.1000/9000, 5607.9020, ex. 5608.9000 (products in jute and in coconut), 5701.1000/5703.9000, 5705.0000, 5805.0000, 6305.1000, ex 6305.9000 (products in coconut).
KZ	Kazakhstan			
LA	Lao People's Democratic Republic	X		
LC	St. Lucia			
LK	Sri Lanka			
LR	Liberia	X		
LY	Libyan Arab Jamahiriya			
MD	Moldova			
MG	Madagascar	X		
MH	Marshall Islands			
ML	Mali	X		
MM	Myanmar	X		
MN	Mongolia			

Alphabetical Code*	Country or Territory	LDC	HIPC	Suspended Preferences
MR	Mauritania	X		
MS	Montserrat			
MU	Mauritius			
MV	Maldives			
MW	Malawi	X		
MY	Malaysia			
MZ	Mozambique	X		
NE	Niger	X		
NG	Nigeria			
NI	Nicaragua			
NP	Nepal	X		
NR	Nauru			
NU	Niue			
OM	Oman			
PA	Panama			
PG	Papua New Guinea			
PH	Philippines			
PK	Pakistan			
PW	Palau			
PY	Paraguay			
RW	Rwanda	X		
SA	Saudi Arabia			
SB	Solomon Islands	X		
SC	Seychelles			
SD	Sudan	X	X	
SH	Saint Helena			
SL	Sierra Leone	X		
SN	Senegal	X		
SO	Somalia	X	X	
SR	Suriname			
SS	South Sudan			
ST	Sao Tomé and Príncipe	X		
SV	El Salvador			

Alphabetical Code*	Country or Territory	LDC	HIPC	Suspended Preferences
SY	Syrian Arab Republic			
TD	Chad	X	X	
TG	Togo	X		
TH	Thailand			
TJ	Tajikistan			
TK	Tokelau			
TL	Timor-Leste	X		
TM	Turkmenistan			
TO	Tonga			
TV	Tuvalu	X		
TZ	Tanzania, United Republic of	X		
UG	Uganda	X		
UY	Uruguay			
UZ	Uzbekistan			
VC	St. Vincent and the Grenadines			
VE	Venezuela, Bolivarian Republic of			
VN	Viet Nam			
VU	Vanuatu	X		
WF	Wallis and Futuna Islands			
WS	Samoa	X		
XK	Kosovo			
YE	Yemen			
ZM	Zambia	X		
ZW	Zimbabwe			

Annex 2
PRODUCT COVERAGE AND TARIFF REDUCTION FOR AGRICULTURAL PRODUCTS
(CHAPTERS 1-24)

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0101.	Live horses, asses, mules and hinnies:		
	--Pure-bred breeding animals		
1011	---within the limits of the tariff quota (Q. No. 1)	free	
	---other than pure-bred breeding animals:		
9091	---within the limits of the tariff quota (Q. No. 5)		10.00
9095	---within the limits of the tariff quota (Q. No. 1)	free	
0102.	Live bovine animals:		
	--other than pure-bred breeding animals		
9011	---within the limits of the tariff quota (Q. No. 5)		10.00
9091	---within the limits of the tariff quota (Q. No. 2)	free	
0103.	Live swine:		
	--other than pure-bred breeding animals, weighing < 50kg		
9110	---within the limits of the tariff quota (Q. No. 3) (breeding animals)		33.00
9120	---within the limits of the tariff quota (Q. No. 6) (for slaughter)		33.00
	--other than pure-bred breeding animals, weighing 50kg/more		
9210	---within the limits of the tariff quota (Q. No. 3) (breeding animals)		10.00
9220	---within the limits of the tariff quota (Q. No. 6) (for slaughter)		10.00
0104.	Live sheep and goats:		
	--Live sheep		
1010	---within the limits of the tariff quota (Q. No. 4) (breeding animals)		5.00
1020	---within the limits of the tariff quota (Q. No. 5) (for slaughter)		5.00 Fr./100kg gross
	---Live goats		
2010	---within the limits of the tariff quota (Q. No. 4) (breeding animals)		3.00
2020	---within the limits of the tariff quota (Q. No. 5) (for slaughter)		3.00 Fr./100kg gross
0105.	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:	free	
9900	---other than		
	Live fowls of species Gallus domesticus, weighing not >185g		
	Live turkeys, weighing not >185g		
	Live ducks/geese/guinea fowls, weighing not >185g		

Note: The taxes until tariff line 0104-1020 are calculated on the basis of unit, while all the other taxes are calculated on the basis of “per 100 kg brut”.

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	Live fowls of species Gallus domesticus, weighing > 185g Live ducks/geese/turkeys/guinea fowls, weighing >185g		
0201.	Meat of bovine animals, fresh or chilled: --Carcasses/half-carcasses of bovine animals, fresh/chilled		
1011	---within the limits of the tariff quota (Q. No. 5)		9.00
1091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, fresh/chilled (excl. of 0201.10), bone-in		
2011	---within the limits of the tariff quota (Q. No. 5)		9.00
2091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, fresh/chilled, boneless		
3011	---within the limits of the tariff quota (Q. No. 5)		9.00
3091	---D469within the limits of the tariff quota (Q. No. 5)		9.00
0202.	Meat of bovine animals, frozen: --Carcasses/half-carcasses of bovine animals, frozen		
1011	---within the limits of the tariff quota (Q. No. 5)		9.00
1091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, frozen (excl. of 0202.10), bone-in		
2011	---within the limits of the tariff quota (Q. No. 5)		9.00
2091	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Meat of bovine animals, frozen, boneless		
3011	---within the limits of the tariff quota (Q. No. 5)		9.00
3091	---within the limits of the tariff quota (Q. No. 5)		9.00
0203.	Meat of swine, fresh, chilled or frozen: --Carcasses/half-carcasses of swine, fresh/chilled		
1110	---of wild boar	free	
1191	---within the limits of the tariff quota (Q. No. 6)		13.00
	--Hams, shoulders & cuts thereof , fresh/chilled, bone-in		
1210	---of wild boar	free	
1291	---within the limits of the tariff quota (Q. No. 6)		10.00
	--Meat of swine (excl. carcasses/half-carcasses/ hams/ shoulders & cuts thereof), fresh/chilled		
1910	---of wild boar	free	
1981	---within the limits of the tariff quota (Q. No. 6)		10.00
	--Carcasses/half-carcasses of swine, frozen		
2110	---of wild boar	free	
2191	---within the limits of the tariff quota (Q. No. 6)		13.00
	--Hams, shoulders & cuts thereof , frozen, bone-in		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2210	---of wild boar	free	
2291	---within the limits of the tariff quota (Q. No. 6) --Meat of swine (excl. carcasses/half-carcasses/ hams/ shoulders & cuts thereof), frozen		10.00
2910	---of wild boar	free	
2981	---within the limits of the tariff quota (Q. No. 6)		10.00
0204.	Meat of sheep or goats, fresh, chilled or frozen: --Carcasses/half-carcasses of lamb, fresh/chilled		
1010	---within the limits of the tariff quota (Q. No. 5) --Carcasses/half-carcasses of sheep (excl. lamb), fresh/chilled		10.00
2110	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb & carcasses), fresh/chilled, bone- in		10.00
2210	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb), fresh/chilled, boneless		10.00
2310	---within the limits of the tariff quota (Q. No. 5) --Carcasses/half-carcasses of lamb, frozen		10.00
3010	---within the limits of the tariff quota (Q. No. 5) --Carcasses/half-carcasses of sheep (excl. lamb), frozen		10.00
4110	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb & carcasses), frozen, bone-in		10.00
4210	---within the limits of the tariff quota (Q. No. 5) --Meat of sheep (excl. lamb), frozen, boneless		10.00
4310	---within the limits of the tariff quota (Q. No. 5) --Meat of goats, fresh/chilled/frozen		10.00
5010	---within the limits of the tariff quota (Q. No. 5)		9.00
0205.	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen: --Meat of horses/asses/mules/hinnies, fresh/chilled/frozen		
0010	Within the limits of the tariff quota (Q. No. 5)		9.00
0206.	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: --Edible offal of bovine animals, fresh/chilled		
1011	---within the limits of the tariff quota (Q. No. 5)		9.00
1021	---within the limits of the tariff quota (Q. No. 5)		9.00
1091	---within the limits of the tariff quota (Q. No. 5) --Tongues of bovine animals, frozen		9.00
2110	---within the limits of the tariff quota (Q. No. 5)		40.00

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Livers of bovine animals, frozen		
2210	---within the limits of the tariff quota (Q. No. 5)		40.00
	--Edible offal of bovine animals (excl. tongues & livers), frozen		
2910	---within the limits of the tariff quota (Q. No. 5)		40.00
	--Edible offal of swine, fresh/chilled		
3010	---of wild boar	free	
3091	--within the limits of the tariff quota (Q. No. 5)		10.00
	--Livers of swine, frozen		
4110	---of wild boar	free	
4191	---within the limits of the tariff quota (Q. No. 5)		30.00
	--Edible offal of swine (excl. liver), frozen		
4910	---of wild boar	free	
4991	---within the limits of the tariff quota (Q. No. 5)		30.00
	--Edible offal, n.e.s., fresh/chilled		
8010	---within the limits of the tariff quota (Q. No. 5)		9.00
	--Edible offal, n.e.s., frozen		
9010	---within the limits of the tariff quota (Q. No. 5)		10.00
0207.	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
	--Meat of fowls of species Gallus domesticus, not cut in pieces, fresh/chilled		
1110	---within the limits of the tariff quota (Q. No. 6)		6.00
	--Meat of fowls of species Gallus domesticus, not cut in pieces, frozen		
1210	---within the limits of the tariff quota (Q. No. 6)		15.00
	--Cuts & edible offal of species Gallus domesticus, frozen		
1481	---within the limits of the tariff quota (Q. No. 6)		15.00
1491	---within the limits of the tariff quota (Q. No. 6)		15.00
	--Meat of turkeys, not cut in pieces, fresh/chilled		
2410	---within the limits of the tariff quota (Q. No. 6)		6.00
	--Meat of turkeys, not cut in pieces, frozen		
2510	---within the limits of the tariff quota (Q. No. 6)		6.00
	--Cuts & edible offal of turkey, frozen		
2781	---within the limits of the tariff quota (Q. No. 6)		15.00
2791	---within the limits of the tariff quota (Q. No. 6)		30.00
	--Meat of ducks/geese/guinea fowls, not cut in pieces, fresh/chilled		
3211	---within the limits of the tariff quota (Q. No. 6)		6.00
3291	---within the limits of the tariff quota (Q. No. 6)		6.00

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3311	--Meat of ducks/geese/guinea fowls, not cut in pieces, frozen ---within the limits of the tariff quota (Q. No. 6)		15.00
3391	---within the limits of the tariff quota (Q. No. 6)		15.00
3400	--Fatty livers of ducks/geese/guinea fowls, fresh/chilled ---fatty livers, fresh or chilled		22.50
3610	--Meat & edible meat offal of ducks/geese/guinea fowls (excl. of 0207.32-0207.34), frozen ---fatty livers	free	
3691	---within the limits of the tariff quota (Q. No. 6)		30.00
0208.	Other meat and edible meat offal, fresh, chilled or frozen: --Meat & edible meat offal of rabbits/hares, fresh/chilled/frozen		
1000	---of rabbit or hare		15.00
3000	--Meat & edible meat offal of primates, fresh/chilled/frozen ---of primates	free	
5000	--Meat & edible offal of reptiles, incl. snakes & turtles, fresh/chilled/frozen ---of reptiles (including snakes and turtles)	free	
9010	--Meat&edible meat offal, n.e.s., fresh/chilled/frozen ---of game animals	free	
9090	---other	free	
0210.	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal: --Hams, shoulders & cuts thereof , of swine, salted/in brine/dried/smoked, bone-in		
1110	---of wild boar	free	
1191	---within the limits of the tariff quota (Q. No. 6)		75.00
1910	--Meat of swine (excl. hams/shoulders & cuts thereof & bellies (streaky) & cuts thereof), salted/in brine/dried/smoked ---of wild boar	free	
1991	---within the limits of the tariff quota (Q. No. 6)		75.00
0301.	Live fish:		
1000	--Live ornamental fish ---ornamental fish	free	
9200	--Live eels (Anguilla spp.) ---eels (Anguilla spp.)	free	
9300	--Live carp ---carp	free	
9910	--Live fish(excl. of 0301.10-0301.95),n.e.s. ---freshwater fish	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0302.	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:		
	--Salmonidae (excl. of 0302.11 & 0302.12; excl. fillets/other fish meat of 03.04/livers & roes), fresh/chilled		
1900	---other	free	
	--Eels (<i>Anguilla</i> spp.), fresh/chilled (excl. fillets/other fish meat of 03.04/livers & roes)		
6600	---eels (<i>Anguilla</i> spp.)	free	
	--Fish, n.e.s. in 03.02, fresh/chilled (excl. fillets/other fish meat of 03.04/livers & roes).		
6910	---freshwater fish	free	
	--Fish livers & roes, fresh/chilled		
7000	---livers and roes	free	
0303.	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:		
	--Salmonidae (excl. of 0303.21 & 0303.22), frozen (excl. fillets/other fish meat of 03.04/livers & roes)		
2900	---other	free	
	--Eels (<i>Anguilla</i> spp.), frozen (excl. fillets/other fish meat of 03.04/livers & roes)		
7600	---eels (<i>Anguilla</i> spp.)	free	
	--Fish (excl. of 0303.71 - 0303.78), n.e.s., frozen (excl. fillets/other fish meat of 03.04/livers & roes)		
7910	---freshwater fish	free	
	--Fish livers & roes, frozen		
8000	---livers and roes	free	
0304.	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
	--Fish fillets&other fish meat (excl. of 0304.11-0304.12, whether/not minced), fresh/chilled		
1920	---other freshwater fish	free	
	--Fish fillets&other fish meat (excl. of 0304.21-0304.92, whether/not minced), frozen fillets		
2910	---trout	free	
2920	---other freshwater fish	free	
0305.	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
	--Livers & roes of fish, dried/smoked/salted/in brine		
2000	---livers and roes, dried, smoked, salted or in brine	free	
	--Fish fillets, dried/salted/in brine but not smoked		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3010	---of freshwater fish	free	
	--Smoked fish (excl. of 0305.41 & 0305.42), incl. fillets		
4910	---freshwater fish	free	
	--Dried fish other than cod (<i>Gadus morhua</i> /ogac/ <i>macrocephalus</i>), whether/not salted but not smoked		
5910	---freshwater fish	free	
	--Fish other than herrings (<i>Clupea harengus/pallasii</i>), cod (<i>Gadus morhua</i> /ogac/ <i>macrocephalus</i>) & anchovies (<i>Engraulis</i> spp.), salted (but not dried/smoked)/in brine		
6910	---freshwater fish	free	
0402.	Milk and cream, concentrated or containing added sugar or other sweetening matter:		
	--Milk in powder/granules/other solid form, unsweetened, fat content by weight >1.5%		
2111	---within the limits of the tariff quota (Q. No. 7)		25.00
	--Milk & cream, concentrated (excl. in powder), unsweetened		
9110	---milk		5.00
0403.	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
	--Yogurt		
1010	---containing cocoa	free + vc*	
1020	---flavoured or containing added fruit or nuts	free + vc	
	--Buttermilk/curdled milk & cream/kephir & other fermented /acidified milk & cream, whether/not concentrated/ sweetened/flavoured/containing fruit/nuts/cocoa		
9031	---flavoured or containing added fruit or nuts or cocoa	free + vc	
9041	---within the limits of the tariff quota (Q. No. 7)	free + vc	
9049	---other	free + vc	
9061	---flavoured or containing added fruit or nuts or cocoa	free + vc	
9072	---containing more than 3% by weight of milkfat	free + vc	
9079	---other	free + vc	
0405.	Butter and other fats and oils derived from milk; dairy spreads:		
	--Dairy spreads		
2011	---of a fat content, by weight, of 39 % or more but less than 75 %	free + vc	
2091	---of a fat content, by weight, of 39 % or more but less than 75 %	free + vc	
0406.	Cheese and curd:		
	--Fresh (unripened/uncured) cheese, incl. whey cheese, & curd		
1010	---Mascarpone, Ricotta Romana		6.00

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1020	---Mozzarella		8.00
1090	---other		10.00
	--Grated/powdered cheese, of all kinds		
2010	---semi-hard cheese		16.00
2090	---other		16.00
	--Processed cheese, not grated/powdered		
3090	---other		16.00
0407.	Birds' eggs, in shell, fresh, preserved or cooked:		
	--Birds' eggs, in shell, fresh/preserved/cooked		
0010	---within the limits of the tariff quota (Q. No. 9)		3.00
0408.	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:		
	--Birds' eggs, not in shell (excl. yolks), dried, whether/not containing added sugar/other sweetening matter		
9110	---within the limits of the tariff quota (Q. No. 10)		16.00
	--Birds' eggs, not in shell (excl. yolks), other than dried, whether/not containing added sugar/other sweetening matter		
9910	---within the limits of the tariff quota (Q. No. 11)		8.00
0409.	Natural honey:		
	--Natural honey		
0000	---Natural honey		
	acacia honey		30.00
	other		19.00
0504.	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:		
	--Guts, bladders & stomachs of animals (other than fish), whole & pieces thereof, fresh/chilled/frozen/salted/ in brine/ dried/smoked		
0039	---other	free	
0507.	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:		
	--Ivory; ivory powder & waste		
1000	---ivory; ivory powder and waste	free	
0511.	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
	--Bovine semen		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1010	---within the limits of the tariff quota (Q. No. 12)	free	
0601.	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12:		
	--Bulbs, tubers, tuberous roots, corms, crowns & rhizomes, dormant		
1010	---tulips		17.00
1090	---other	free	
	--Bulbs, tubers, tuberous roots, corms, crowns & rhizomes, in growth/in flower; chicory plants & roots (excl. of 12.12)		
2099	---other	free	
0602.	Other live plants (including their roots), cuttings and slips; mushroom spawn:		
	--Unrooted cuttings & slips		
1000	---unrooted cuttings and slips	free	
	--Roses, grafted/not, incl. their roots		
4091	---with bare roots		20.00
4099	---other		20.00
	--Live plants, n.e.s., incl. their roots; mushroom spawn		
9011	---vegetable seedlings and scions and turf in rolls	free	
9099	---other	free	
0603.	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
	--Fresh roses		
1110	---within the limits of the tariff quota (Q. No. 13)	free	
	--Fresh carnations		
1210	---within the limits of the tariff quota (Q. No. 13)	free	
	--Fresh orchids		
1310	---within the limits of the tariff quota (Q. No. 13)	20.00	
	--Fresh chrysanthemums		
1410	---within the limits of the tariff quota (Q. No. 13)	20.00	
	--Cut flowers & flower buds of a kind suit. for bouquets/ ornamental purposes(excl. of 0603.11-0603.14), fresh		
1911	---of ligneous plants	20.00	
1919	---other	20.00	
	--Cut flowers & flower buds of a kind suit. for bouquets/ ornamental purposes, dried/dyed/bleached /impregnated/ othw. prepared		
9090	---other (bleached, dyed, impregnated, etc.)	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0604.	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
	--Mosses & lichens		
1090	---other	free	
	--Foliage, branches & other parts of plants, without flowers/f lower buds, & grasses, mosses & lichens, being goods of a kind suit. for bouquets/ornamental purposes, fresh		
9119	---other	free	
	--Foliage, branches & other parts of plants, without flowers / flower buds/grasses (excl. of 0604.10), being goods of a kind suitable for bouquets/ornamental purposes, dried/dyed/ bleached/		
9990	---other (bleached, dyed, impregnated, etc.)	free	
0701.	Potatoes, fresh or chilled:		
	--Seed potatoes, fresh/chilled		
1010	---within the limits of the tariff quota (Q. No. 14)	free	
	--Potatoes other than seed potatoes, fresh/chilled		
9010	---within the limits of the tariff quota (Q. No. 14)		3.00
0702.	Tomatoes, fresh or chilled:		
	--Tomatoes, fresh/chilled		
0010	---from October 21 to April 30	free	
0020	---from October 21 to April 30	free	
0030	---from October 21 to April 30	free	
0090	---from October 21 to April 30	free	
0703.	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
	--Onions & shallots, fresh/chilled		
1011	---from May 1 to June 30	free	
1013	---within the limits of the tariff quota (Q. No. 15)	free	
1020	---from October 31 to March 31	free	
1021	---within the limits of the tariff quota (Q. No. 15)	free	
1030	---from October 31 to March 31	free	
1031	---within the limits of the tariff quota (Q. No. 15)	free	
1040	---from May 16 to May 29	free	
1041	---within the limits of the tariff quota (Q. No. 15)	free	
1050	---from May 16 to May 29	free	
1051	---within the limits of the tariff quota (Q. No. 15)	free	
1060	---from May 16 to May 29	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1061	---within the limits of the tariff quota (Q. No. 15)	free	
1070	---from May 16 to May 29	free	
1071	---within the limits of the tariff quota (Q. No. 15)	free	
1080	---shallots	free	
	--Leeks & other alliaceous vegetables, fresh/chilled		
9010	---from February 16 to the end of February	5.00	
9011	---within the limits of the tariff quota (Q. No. 15)	5.00	
9020	---from February 16 to the end of February	5.00	
9021	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	--other		5.00
0704.	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
	--Cauliflowers & headed broccoli, fresh/chilled		
1010	---from 1 December to 30 April	free	
1011	---within the limits of the tariff quota (Q. No. 15)	free	
1020	---from 1 December to 30 April	free	
1021	---within the limits of the tariff quota (Q. No. 15)	free	
1090	---from 1 December to 30 April	free	
1091	---within the limits of the tariff quota (Q. No. 15)	free	
	--Brussels sprouts, fresh/chilled		
2010	---from February 1 to August 31	5.00	
2011	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Cabbages, kohlrabi, kale & similar edible brassicas (excl. cauliflowers, headed broccoli & Brussels sprouts), fresh/chilled		
9011	---from May 16 to May 29	free	
9018	---within the limits of the tariff quota (Q. No. 15)	free	
9020	---from May 2 to May 14	free	
9021	---within the limits of the tariff quota (Q. No. 15)	free	
9030	---from March 16 to March 31	free	
9031	---within the limits of the tariff quota (Q. No. 15)	free	
9040	---from May 11 to May 24	free	
9041	---within the limits of the tariff quota (Q. No. 15)	free	
9050	---from 1 December to 30 April	free	
9051	---within the limits of the tariff quota (Q. No. 15)	free	
9060	---from March 2 to April 9	5.00	
9061	---within the limits of the tariff quota (Q. No. 15)	5.00	
9063	---from March 2 to April 9	5.00	
9064	---within the limits of the tariff quota (Q. No. 15)	5.00	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9070	---from December 16 to March 14	5.00	
9071	---within the limits of the tariff quota (Q. No. 15)	5.00	
9080	---from May 11 to May 24	5.00	
9081	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	---other	5.00	
0705.	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:		
	--Cabbage lettuce (head lettuce), fresh/chilled		
1111	---from January 1 to the end of February	3.50	
1118	---within the limits of the tariff quota (Q. No. 15)	3.50	
1120	---from January 1 to the end of February	3.50	
1121	---within the limits of the tariff quota (Q. No. 15)	3.50	
1191	---from December 11 to the end of February	5.00	
1198	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Lettuce (<i>Lactuca sativa</i>) (excl. cabbage lettuce) fresh/chilled		
1910	---from December 21 to the end of February	5.00	
1911	---within the limits of the tariff quota (Q. No. 15)	5.00	
1920	---from December 21 to the end of February	5.00	
1921	---within the limits of the tariff quota (Q. No. 15)	5.00	
1930	---from December 21 to the end of February	5.00	
1931	---within the limits of the tariff quota (Q. No. 15)	5.00	
1940	---from December 21 to the end of February	5.00	
1941	---within the limits of the tariff quota (Q. No. 15)	5.00	
1950	---from December 21 to the end of February	5.00	
1951	---within the limits of the tariff quota (Q. No. 15)	5.00	
1990	---from December 21 to February 14	5.00	
1991	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>), fresh/chilled		
2110	---from May 21 to September 30	3.50	
2111	---within the limits of the tariff quota (Q. No. 15)	3.50	
0706.	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
	--Carrots & turnips, fresh/chilled		
1010	---from May 11 to May 24	2.00	
1011	---within the limits of the tariff quota (Q. No. 15)	2.00	
1020	---from May 11 to May 24	2.00	
1021	---within the limits of the tariff quota (Q. No. 15)	2.00	
1030	---from January 16 to January 31	2.00	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1031	---within the limits of the tariff quota (Q. No. 15)	2.00	
	--Salad beetroot, salsify, celeriac, radishes & similar edible roots (excl. carrots & turnips), fresh/chilled		
9011	---from 16 to 29 June	2.00	
9018	---within the limits of the tariff quota (Q. No. 15)	2.00	
9021	---from May 16 to September 14	3.50	
9028	---within the limits of the tariff quota (Q. No. 15)	3.50	
9030	---from January 1 to January 14	5.00	
9031	---within the limits of the tariff quota (Q. No. 15)	5.00	
9040	---from 16 to 29 June	5.00	
9041	---within the limits of the tariff quota (Q. No. 15)	5.00	
9050	---from January 16 to the end of February	5.00	
9051	---within the limits of the tariff quota (Q. No. 15)	5.00	
9060	---from January 11 to February 9	5.00	
9061	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	---other	5.00	
0707.	Cucumbers and gherkins, fresh or chilled:		
	--Cucumbers & gherkins, fresh/chilled		
0010	---from October 21 to April 14	5.00	
0011	---within the limits of the tariff quota (Q. No. 15)	5.00	
0020	---from October 21 to April 14	5.00	
0021	---within the limits of the tariff quota (Q. No. 15)	5.00	
0708.	Leguminous vegetables, shelled or unshelled, fresh or chilled:		
	--Peas (<i>Pisum sativum</i>), shelled/unshelled, fresh/chilled		
1010	---from 16 August to 19 May	free	
1011	---within the limits of the tariff quota (Q. No. 15)	5.00	
1020	---from 16 August to 19 May	free	
1021	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), shelled/unshelled, fresh/chilled		
2010	---beans which must be shelled	free	
2021	---from November 16 to June 14	free	
2028	---within the limits of the tariff quota (Q. No. 15)	free	
2031	---from November 16 to June 14	free	
2038	---within the limits of the tariff quota (Q. No. 15)	free	
2041	---from November 16 to June 14	free	
2048	---within the limits of the tariff quota (Q. No. 15)	free	
2091	---from November 16 to June 14	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2098	---within the limits of the tariff quota (Q. No. 15)	free	
	--Leguminous vegetables (excl. of 0708.10 & 0708.20), shelled/unshelled, fresh/chilled		
9080	---from 1 November to 31 May	free	
9081	---within the limits of the tariff quota (Q. No. 15)	5.00	
9090	---other	free	
0709.	Other vegetables, fresh or chilled:		
	--Asparagus, fresh/chilled		
2090	---other		3.50
	--Aubergines (egg-plants), fresh/chilled		
3010	---from October 16 to May 31	free	
3011	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Celery (excl. celeriac), fresh/chilled		
4010	---from January 1 to April 30	5.00	
4011	---within the limits of the tariff quota (Q. No. 15)	5.00	
4020	---from January 1 to April 30	5.00	
4021	---within the limits of the tariff quota (Q. No. 15)	5.00	
4090	---from January 1 to January 14	5.00	
4091	---within the limits of the tariff quota (Q. No. 15)	5.00	
	--Fruits of the genera Capsicum/Pimenta, fresh/chilled		
6011	---from 1 November to 31 March	free	
	--Spinach, New Zealand spinach & orache spinach (garden spinach), fresh/chilled		
7010	---from December 16 to February 14	5.00	
7011	---within the limits of the tariff quota (Q. No. 15)	5.00	
7090	---other		5.00
	--Vegetables, n.e.s. in 07.01-07.09, fresh/chilled		
9040	---from January 1 to March 14	5.00	
9041	---within the limits of the tariff quota (Q. No. 15)	5.00	
9050	---from October 31 to April 19	5.00	
9051	---within the limits of the tariff quota (Q. No. 15)	5.00	
9080	---water cress and dandelions		5.00
9083	---from 1 November to 31 May	free	
9084	---within the limits of the tariff quota (Q. No. 15)	5.00	
9099	---other		5.00
0710.	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
	--Sweet corn, uncooked/cooked by steaming/boiling in water, frozen		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
4000	---sweet corn	free	
	--Mixtures of vegetables, uncooked/cooked by steaming/ boiling in water, frozen		
9010	--Mixtures of vegetables, uncooked/cooked by steaming/ boiling in water, frozen	free	
0712.	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
	--Onions, dried, whole/cut/sliced/broken/in powder but not further prepared		
2000	---onions	free: other than China	50%:China
	--Dried vegetables, n.e.s.; mixtures of dried vegetables, whole/ cut/sliced/broken/in powder but not further prepared		
9021	---within the limits of the tariff quota (Q. No. 14)		10.00
9081	---in containers holding more than 5 kg	free: alux and tomatos not mixed for all beneficiary countries except China	For China 50%: aulx and tomatos not mixed
9089	---other	free: alux and tomatos not mixed for all beneficiary countries except China	For China 50%: aulx and tomatos not mixed
0713.	Dried leguminous vegetables, shelled, whether or not skinned or split:		
	--Peas (Pisum sativum), dried, shelled, whether/not skinned/ split		
1019	---other	free	
1099	---other	free	
	--Chickpeas (garbanzos), dried, shelled, whether/not skinned/ split		
2099	---other	free	
	--Beans of the species Vigna mungo (L.)/Hepper/Vigna radiata (L.) Wilczek, dried, shelled, whether/not skinned/split		
3199	---other	free	
	--Small red (Adzuki) beans (Phaseolus/Vigna angularis), dried, shelled, whether/not skinned/split		
3219	---other	free	
3299	---other	free	
	--Kidney beans, incl. white pea beans (Phaseolus vulgaris), dried, shelled, whether/not skinned/split		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3399	---other	free	
	--Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp. (excl. of 0713.31-0713.33)), dried, shelled, whether/not skinned/split		
3999	---other	free	
	--Broad beans (<i>Vicia faba</i> var. <i>major</i>) & horse beans (<i>Vicia faba</i> var. <i>equina</i> /var. <i>minor</i>), dried, shelled, whether/not skinned/split		
5099	---other	free	
	--Dried leguminous vegetables, n.e.s., shelled, whether/not skinned/split		
9099	---other	free	
0714.	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:		
	--Manioc (cassava)		
1090	---other		75.00
	--Sweet potatoes		
2090	---other		75.00
	--Arrowroot, salep, Jerusalem artichokes & similar roots & tubers with high starch/inulin content, n.e.s., fresh/chilled/frozen /dried, whether/not sliced/in the form of pellets; sago pith		
9090	---other		75.00
0801.	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	--Coconuts, desiccated		
1100	---desiccated	free	
	--Cocunuts, other than desiccated		
1900	---other	free	
0802.	Other nuts, fresh or dried, whether or not shelled or peeled:		
	--Hazelnuts/filberts (<i>Corylus</i> spp.), in shell		
2190	---other	free	
	--Hazelnuts/filberts (<i>Corylus</i> spp.), shelled		
2290	---other	free	
	--Walnuts, in shell		
3190	---other	free	
	--Walnuts, shelled		
3290	---other	free	
	--Macadamia nuts		
6000	---macadamia nuts	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Nuts, n.e.s. in 08.01 & 08.02, fresh/dried, whether/not shelled/peeled		
9020	---tropical fruit and tropical nuts	free	
9090	---other	free	
0804.	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
	--Dates, fresh/dried		
1000	---dates	free	
	--Figs, fresh/dried		
2020	---dried	free	
	--Pineapples, fresh/dried		
3000	---pineapples	free	
	--Avocados, fresh/dried		
4000	---avocados	free	
	--Guavas, mangoes & mangosteens, fresh/dried		
5000	---guavas, mangoes and mangosteens	free	
0805.	Citrus fruit, fresh or dried:		
	--Oranges, fresh/dried		
1000	---oranges		5.00
	--Mandarins, incl. tangerines & satsumas; clementines, wilkings & similar citrus hybrids, fresh/dried		
2000	---mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		5.00
	--Grapefruit, fresh/dried		
4000	---grapefruit, including pomelos	free	
	--Citrus fruit (excl. of 0805.10-0805.50), fresh/dried		
9000	---other	free	
0807.	Melons (including watermelons) and papaws (papayas), fresh:		
	--Watermelons, fresh		
1100	---watermelons	free	
	--Melons (excl. watermelons), fresh		
1900	---other	free	
0808.	Apples, pears and quinces, fresh:		
	--Apples, fresh		
1011	---within the limits of the tariff quota (Q. No. 20)	free	
1021	---from June 15 to July 14	free	
1022	---within the limits of the tariff quota (Q. No. 17)	free	
1031	---from July 15 to June 14	2.50	
1032	---within the limits of the tariff quota (Q. No. 17)	2.50	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Pears & quinces, fresh		
2011	---within the limits of the tariff quota (Q. No. 20)	free	
2021	---from April 1 to June 30	free	
2022	---within the limits of the tariff quota (Q. No. 17)	free	
2031	---from April 1 to June 30	2.50	
2032	---within the limits of the tariff quota (Q. No. 17)	2.50	
0809.	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
	--Apricots, fresh		
1011	---from 1 September to 30 June	free	
1018	---within the limits of the tariff quota (Q. No. 18)	free	
1091	---from September 1 to June 30	free	
1098	---within the limits of the tariff quota (Q. No. 18)	free	
	--Cherries, fresh		
2010	---from September 1 to May 19	free	
2011	---within the limits of the tariff quota (Q. No. 18)	free	
	--Plums & sloes, fresh		
4012	---from October 1 to June 30	free	
4013	---within the limits of the tariff quota (Q. No. 18)	free	
4015	---sloes	free	
4092	---from October 1 to June 30	free	
4093	---within the limits of the tariff quota (Q. No. 18)	free	
4095	---sloes	free	
0810.	Other fruit, fresh:		
	--Strawberries, fresh		
1010	---from September 1 to May 14	free	
1011	---within the limits of the tariff quota (Q. No. 19)	free	
	--Raspberries, blackberries, mulberries & loganberries, fresh		
2010	---from 15 September to 31 May	free	
2011	---within the limits of the tariff quota (Q. No. 19)	free	
2020	---from 1 November to 30 June	free	
2021	---within the limits of the tariff quota (Q. No. 19)	free	
2030	---mulberries and loganberries	free	
	--Kiwifruit, fresh		
5000	---kiwifruit	free	
	--Durians, fresh		
6000	---durians	free	
	--Fresh fruit, n.e.s. in Ch. 8		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9092	---tropical fruit and tropical nuts	free	
9093	---from September 16 to June 14	free	
9094	---within the limits of the tariff quota (Q. No. 19)	free	
9096	---gooseberries	free	
9099	---other	free	
0811.	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
	--Strawberries, uncooked/cooked by steaming/boiling in water, frozen, whether/not containing added sugar/ other sweetening matter		
1000	---strawberries		22.50
	--Raspberries, blackberries, mulberries, loganberries, black/ white/red currants & gooseberries, uncooked/cooked by steaming/boiling in water, frozen, whether/not containing added sugar/other sweetening matter		
2010	---raspberries containing added sugar or other sweetening matter		8.00
2090	---other		22.50
	--Fruit & nuts, n.e.s., uncooked/cooked by steaming/boiling in water, frozen, whether/not containing added sugar/ other sweetening matter		
9010	---bilberries	free	
9029	---other	free	
9090	---other	free	
0812.	Fruit and nuts, 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:		
	--Fruit (excl. cherries) & nuts, provisionally preserved but unsuit. in that state for immediate consumption		
9010	---tropical fruit and tropical nuts	free	
9080	---other		5.00
0813.	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
	--Apricots, dried		
1000	---apricots		15.50
	--Dried fruit (excl. of 08.01-08.06 & 0813.10-0813.30)		
4099	---other	free	
	--Mixtures of nuts/dried fruits of Ch.8		
5029	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0901.	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	--Coffee, not roasted, decaffeinated		
1200	---Coffee, not roasted, decaffeinated	free	
	--Coffee, roasted, decaffeinated		
2200	---decaffeinated	free	
	--Coffee husks & skins; coffee substitutes containing coffee in any proportion		
9020	---coffee substitutes containing coffee	free	
0904.	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:		
	--Pepper (genus Piper), crushed/ground		
1200	---crushed or ground	free	
	--Fruits of the genera Capsicum/Pimenta, dried/crushed/ground		
2090	---other	free	
0906.	Cinnamon and cinnamon-tree flowers:		
	--Cinnamon & cinnamon-tree flowers, crushed/ground		
2000	---broken or powdered	free	
0908.	Nutmeg, mace and cardamoms:		
	--Nutmeg		
1090	---other	free	
	--Mace		
2090	---other	free	
	--Cardamoms		
3090	---other	free	
0909.	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
	--Seeds of anise/badian		
1000	---seeds of anise or badian	free	
	--Seeds of coriander		
2000	---seeds of coriander	free	
	--Seeds of cumin		
3000	---seeds of cumin	free	
	--Seeds of caraway		
4000	---seeds of caraway	free	
	--Seeds of fennel; juniper berries		
5000	---seeds of fennel; juniper berries	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0910.	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
	--Ginger		
1000	---ginger	free	
	--Saffron		
2000	---saffron	free	
	--Turmeric (curcuma)		
3000	---turmeric (curcuma)	free	
	--Mixtures of 2/more products of different headings of 09.04-09.10		
9100	---mixtures referred to in Note 1 b) to this Chapter	free	
	--Spices, n.e.s. in Ch. 9		
9900	---other	free	
1001.	Wheat and meslin:		
	--Durum wheat		
1080	---other	free	
1006.	Rice:		
	--Semi-milled/wholly milled rice, whether/not polished/glazed		
3090	---other	free	
	--Broken rice		
4090	---other	free	
1007.	Grain sorghum:		
	--Grain sorghum		
0090	---other	free	
1008.	Buckwheat, millet and canary seed; other cereals:		
	--Cereals (excl. those which have been hulled/othw. worked), n.e.s.		
9059	---other	free	Quinoa (Chenopodium quinoa), Amarante (Amaranthus L.) and Canihua (Chenopodium pallidicaule)
1102.	Cereal flours other than of wheat or meslin:		
9059	--other, Quinoa (Chenopodium quinoa), Amarante (Amaranthus tricolor), and Canihua (Chenopodium pallidicaule)	free	
1104.	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3099	--Germ of cereals, whole/rolled/flaked/ground ---other	free	
1106.	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: --Flour, meal & powder of the dried leguminous vegetables of 07.13		
1090	---other	free	
1107.	Malt, whether or not roasted:		
	--Malt, not roasted		
1019	---other	free	
	--Malt, roasted		
2019	---other	free	
1108.	Starches; inulin:		
	--Wheat starch		
1190	---other	free	
	--Maize (corn) starch		
1290	---other	free	
	--Potato starch		
1390	---other	free	
	--Manioc (cassava) starch		
1490	---other	free	
	--Starches (excl. of 1108.11-1108.14)		
1919	---other	free	
1999	---other	free	
	--Inulin		
2090	---other	free	
1201.	Soya beans, whether or not broken:		
	--Soya beans, whether/not broken		
0099	---other	free	
1202.	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
	--Ground-nuts, not roasted/othw. cooked, in shell		
1099	---other	free	
	--Ground-nuts, not roasted/othw. cooked, shelled, whether/not broken		
2099	---other	free	
1203.	Copra:		
	--Copra		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0090	---other	free	
1204.	Linseed, whether or not broken: --Linseed, whether/not broken		
0099	---other	free	
1205.	Rape or colza seeds, whether or not broken: --Low erucic acid rape/colza seeds, whether/not broken		
1031	---for human consumption	free	
1039	---other	free	
1061	---for human consumption	free	
1069	---other	free	
	--Rape/colza seeds (excl. low erucic acid), whether/not broken		
9031	---for human consumption	free	
9039	---other	free	
9061	---for human consumption	free	
9069	---other	free	
1206.	Sunflower seeds, whether or not broken: --Sunflower seeds, whether/not broken		
0031	---for human consumption	free	
0039	---other	free	
0061	---for human consumption	free	
0069	---other	free	
1207.	Other oil seeds and oleaginous fruits, whether or not broken: --Cotton seeds, whether/not broken		
2091	---for human consumption	free	
2099	---other	free	
	--Sesamum seeds, whether/not broken		
4091	---for human consumption	free	
4099	---other	free	
	--Mustard seeds, whether/not broken		
5091	---for human consumption	free	
5099	---other	free	
	--Poppy seeds, whether/not broken		
9118	---for human consumption	free	
9119	---other	free	
	--Oil seeds & oleaginous fruits (excl. of 1206.00 & 1207.20-1207.91), whether/not broken		
9927	---for human consumption	free	
9929	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9937	---for human consumption	free	
9939	---other	free	
9947	---for human consumption	free	
9949	---other	free	
9957	---for human consumption	free	
9959	---other	free	
9998	---for human consumption	free	
9999	---other	free	
1208.	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
	--Flours & meals of soya beans		
1090	---other	free	
	--Flours & meals of oil seeds/oleaginous fruits other than of mustard (excl. soya beans)		
9090	---other	free	
1404.	Vegetable products not elsewhere specified or included:		
	--Cotton linters		
2090	---other	free	
1501.	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:		
	--Pig fat, incl. lard, & poultry fat, other than of 02.09/15.03		
0018	---in tanks or metal drums	free**	
0019	---other	free**	
0028	---in tanks or metal drums	free**	
0029	---other	free**	
1502.	Fats of bovine animals, sheep or goats, other than those of heading 15.03:		
	--Fats of bovine animals/sheep/goats, other than of 15.03		
0091	---in tanks or metal drums	free**	
0099	---other	free**	
1504.	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	--Fish-liver oils & their fractions, whether/not refined but not chemically modified		
1098	---in tanks or metal drums	free**	
1099	---other	free**	
	--Fats & oils & their fractions, of fish, other than liver oils, whether/not refined but not chemically modified		
2091	---in tanks or metal drums	free**	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2099	---other	free**	
	--Fats & oils & their fractions, of marine mammals, whether/ not refined but not chemically modified		
3091	---in tanks or metal drums	free**	
3099	---other	free**	
1505.	Wool grease and fatty substances derived therefrom (including lanolin):		
	--Wool grease & fatty substance derived therefrom, incl. lanolin		
0099	---other	free	
1506.	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	--Animal fats & oils & fractions thereof (excl. of 1501.00-1505.00), whether/not refined but not chemically modified		
0091	---in tanks or metal drums	free: oil of cow's foot, grease and oil of bones, for technical use	
0099	---other	free: oil of cow's foot, grease and oil of bones, for technical use	
1508.	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
	--Ground-nut oil, crude		
1090	---other	free**	
	--Ground-nut oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
9018	---in tanks or metal drums	free**	
9019	---other	free**	
9098	---in tanks or metal drums	free**	
9099	---other	free**	
1509.	Olive oil and its fractions, whether or not refined, but not chemically modified:		
	--Olive oil, virgin		
1091	---in glass containers holding not more than 2 litres	free**	
1099	---other	free**	
	--Olive oil (excl. crude & virgin) & fractions thereof, whether/ not refined but not chemically modified		
9091	---in glass containers holding not more than 2 litres	free**	
9099	---other	free**	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1510.	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: --Oils & fractions thereof, obt. solely from olives (excl. of 15.09), whether/not refined but not chemically modified, incl. blends of these oils/fractions with oils/fractions of 15.09		
0091	---unworked	free**	
0099	---other	free**	
1511.	Palm oil and its fractions, whether or not refined, but not chemically modified: --Palm oil, crude		
1090	---other	free**	
	--Palm oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
9018	---in tanks or metal drums	free**	
9019	---other	free**	
9098	---in tanks or metal drums	free**	
9099	---other	free**	
1512.	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified: --Sunflower seed/safflower oil, crude		
1190	---other	free**	
	--Sunflower seed/safflower oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
1918	---in tanks or metal drums	free**	
1919	---other	free**	
1998	---in tanks or metal drums	free**	
1999	---other	free**	
	--Cotton seed oil, crude, whether/not gossypol has been removed		
2190	---other	free**	
	--Cotton seed oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
2991	---in tanks or metal drums	free**	
2999	---other	free**	
1513.	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified: --Coconut (copra) oil, crude		
1190	---other	free**	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
	--Coconut (copra) oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
1918	---in tanks or metal drums	free**	
1919	---other	free**	
1998	---in tanks or metal drums	free**	
1999	---other	free**	
	--Palm kernel/babassu oil, crude		
2190	---other	free**	
	--Palm kernel/babassu oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
2918	---in tanks or metal drums	free**	
2919	---other	free**	
2998	---in tanks or metal drums	free**	
2999	---other	free**	
1514.	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
	--Low erucic acid rape/colza oil, crude		
1190	---other	free**	
	--Low erucic acid rape/colza oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
1991	---in tanks or metal drums	free**	
1999	---other	free**	
	--Rape/colza oil (excl. low erucic acid oil) & mustard oil, crude		
9190	---other	free**	
	--Rape/colza oil (excl. low erucic acid oil) & mustard oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
9991	---in tanks or metal drums	free**	
9999	---other	free**	
1515.	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
	--Maize (corn) oil, crude		
2190	---other	free**	
	--Maize (corn) oil, other than crude, & fractions thereof, whether/not refined but not chemically modified		
2991	---in tanks or metal drums	free**	
2999	---other	free**	
	--Castor oil & fractions thereof, whether/not refined but not chemically modified		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
3091	---in tanks or metal drums	free**	
3099	---other	free**	
	--Sesame oil & fractions thereof , whether/not refined but not chemically modified		
5019	---other	free**	
5091	---in tanks or metal drums	free**	
5099	---other	free**	
	--Fixed vegetable fats & oils (excl. of 1515.11-1515.50, incl. jojoba oil) & their fractions, whether/not refined but not chemically modified		
9013	---crude	free**	
9018	---in tanks or metal drums	free**	
9019	---other	free**	
9028	---in tanks or metal drums	free**	
9029	---other	free**	
9038	---in tanks or metal drums	free**	
9039	---other	free**	
9098	---in tanks or metal drums	free**	
9099	---other	free**	
1516.	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:		
	--Animal fats & oils & fractions thereof , partly/wholly hydrogenated/inter-esterified/re-esterified/ elaidinized, whether/not refined but not further prepared		
1091	---in tanks or metal drums	free**	
1099	---other	free**	
	--Vegetable fats & oils & fractions thereof , partly/wholly hydrogenated/inter-esterified/re-esterified/elaidinized, whether/not refined but not further prepared		
2092	---hydrogenated castor oil, so called "opal-wax"	free**	
2093	---other	free**	
2097	---hydrogenated castor oil, so called "opal-wax"	free**	
2098	---other	free**	
1517.	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16: --Margarine (excl. liquid margarine)		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1062	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1067	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1072	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1077	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1082	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1087	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1092	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1097	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
	--Edible mixtures/preparations of animal/vegetable fats/oils/ fractions of different fats/oils of Ch.15, other than edible fats/ oils/ fractions of 15.16/non-liquid margarine		
9020	---mixtures and edible preparations used as mould release oil or separating oil	free	
9062	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
9067	---containing more than 10 % but not more than 15 % by weight of milkfat	free + vc	
1518.	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures: --Animal/vegetable fats & oils & their fractions, boiled/ oxidised/ dehydrated/sulphurised/blown/ polymerised by heat in vacuum/ in inert gas/othw. chemically modified, excluding those of heading 15.16; inedible mixtures/ preparations of animal/vegetable fats/		
0019	---other	free**	
0089	---other	free	
0092	---Linoxyn	free	
0097	---other	free	
1520.	Glycerol, crude; glycerol waters and glycerol lyes: --Glycerol, crude; glycerol waters & glycerol lyes		
0000		free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1521.	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
	--Beeswax, other insect waxes & spermaceti, whether /not refined/coloured		
9020	---processed (bleached, coloured, etc.)	free	
1601.	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:		
	--Sausages & similar products, of meat/meat offal/blood; food preparations based on these products		
0021	---within the limits of the tariff quota (Q. No. 6)		15.00
0031	---within the limits of the tariff quota (Q. No. 6)		15.00
0049	---other		15.00
1602.	Other prepared or preserved meat, meat offal or blood:		
	--Homogenised preparations of prepared/preserved meat/ meat offal		
1010	---within the limits of the tariff quota (Q. No. 5)		42.50
	--Prepared/preserved preparations of liver of any animal		
2010	---with a basis of goose liver	free	
	--Prepared/preserved preparations of turkey (excl. homogenised preparations)		
3110	---within the limits of the tariff quota (Q. No. 6)		25.00
	--Prepared/preserved preparations of fowls of the genus Gallus domesticus (excl. homogenised preparations)		
3210	---within the limits of the tariff quota (Q. No. 6)		25.00
	--Prepared/preserved preparations of fowls of 01.05 (excl. turkey & fowls of the genus Gallus domesticus)		
3910	---within the limits of the tariff quota (Q. No. 6)		25.00
	--Hams & cuts thereof		
4111	---within the limits of the tariff quota (Q. No. 6)		52.00
1604.	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	--Herrings, prepared/preserved, whole/in pieces (excl. minced)		
1290	---other	free	
	--Sardines, sardinella & brisling/sprats, prepared/preserved, whole/in pieces (excl. minced)		
1390	---other	free	
	--Tunas, skipjack & bonito (Sarda spp.), prepared/preserved, whole/in pieces (excl. minced)		
1490	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1590	--Mackerel, prepared/preserved, whole/in pieces (excl. minced) ---other	free	
1690	--Anchovies, prepared/preserved, whole/in pieces (excl. minced) ---other	free	
1999	--Fish (excl. of 1604.11-1604.16), prepared/preserved, whole/ in pieces (excl. minced) ---other	free	
2090	--Prepared/preserved fish other than whole/in pieces ---other	free	
1701.	Cane or beet sugar and chemically pure sucrose, in solid form:		
1100	--Cane sugar, raw, in solid form, not containing added flavouring/colouring matter ---Cane sugar, raw, in solid form, not containing added flavouring/colouring matter	free: up to 7000 ton annually only for food for human and not for refining	22.00: over quota
1200	--Beet sugar, raw, in solid form, not containing added flavouring/colouring matter ---Beet sugar, raw, in solid form, not containing added flavouring/colouring matter		22.00
9999	--Cane/beet sugar & chemically pure sucrose, in solid form not containing added flavouring/colouring matter ---Cane/beet sugar & chemically pure sucrose, in solid form not containing added flavouring/colouring matter		22.00 for up to 10000 ton annually, otherwise 7.00
1702.	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
5000	--Chemically pure fructose ---chemically pure fructose	free	
9023	--Sugars, incl. invert sugar & other sugar & sugar syrup blends containing in the dry state 50% by weight of fructose (excl. of 1702.11-1702.60) --maltodextrine	free	
9024	--chemically pure maltose	free	
9028	---other	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1704.	Sugar confectionery (including white chocolate), not containing cocoa: --Chewing gum, whether/not sugar-coated		
1010	---containing more than 70% by weight of sucrose	free + vc	
1020	---containing more than 60% but not more than 70% by weight of sucrose	free + vc	
1030	---containing not more than 60% by weight of sucrose	free + vc	
	--Sugar confectionery other than chewing gum (incl. white chocolate), not containing cocoa		
9010	---white chocolate	free + vc	
9020	---sugar confectionery of all kinds, containing fruit or nuts (for example, fruit pastes, nougat, marzipan and the like)	free + vc	
9031	---exceeding 10 %	free + vc	
9032	---exceeding 10 %	free	
9041	---exceeding 70%	free	
9042	---exceeding 50 % but not exceeding 70 %	free	
9043	---not exceeding 50%	free	
9050	---containing vegetable fat but not containing milkfat	free	
9060	---containing milkfat	free	
9091	---exceeding 70%	free	
9092	---exceeding 50 % but not exceeding 70 %	free	
9093	---not exceeding 50%	free	
1802.	Cocoa shells, husks, skins and other cocoa waste: --Cocoa shells, husks, skins & other cocoa waste		
0090	---other	free	
1805.	Cocoa powder, not containing added sugar or other sweetening matter: --Cocoa powder, not containing added sugar/other sweetening matter		
0000	---Cocoa powder, not containing added sugar or other sweetening matter	free	
1806.	Chocolate and other food preparations containing cocoa: --Cocoa powder, containing added sugar/other sweetening matter		
1010	---containing more than 65% by weight of sucrose	free + vc	
1020	---containing not more than 65% by weight of sucrose	free + vc	
	--Chocolate & other food preparations containing cocoa (excl. of 1803.10-1806.10), in blocks/slabs/bars weighing >2kg/in liquid/paste/powder/granular/other bulk form in containers/ immediate packings, of a content exceeding 2kg		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2011	---exceeding 85 %	free + vc	
2012	---exceeding 50 % but not exceeding 85 %	free + vc	
2013	---exceeding 25 % but not exceeding 50 %	free + vc	
2014	---exceeding 11 % but not exceeding 25 %	free + vc	
2015	---exceeding 1,5 % but not exceeding 11 %	free + vc	
2019	---other	free + vc	
2071	---exceeding 6 %	free + vc	
2072	---exceeding 3 % but not exceeding 6 %	free + vc	
2073	---not exceeding 3 %	free + vc	
2074	---containing more than 15 % by weight of fat	free + vc	
2079	---other	free + vc	
2081	---containing more than 15 % by weight of fat	free + vc	
2082	---other	free + vc	
2083	---other	free + vc	
2084	---containing more than 20 % by weight of fat	free + vc	
2085	---other	free + vc	
2089	---other	free + vc	
	--Chocolate & other food preparations containing cocoa, in blocks/slabs/bars, weighing 2kg/less, filled		
3111	---containing fat other than milkfat (whether or not containing milkfat)	free + vc	
3119	---other	free + vc	
3121	---containing fat	free + vc	
3129	---other	free + vc	
	--Chocolate & other food preparations containing cocoa, in blocks/slabs/bars, weighing 2kg/less, not filled		
3211	---exceeding 6 %	free + vc	
3212	---exceeding 3 % but not exceeding 6 %	free + vc	
3213	---not exceeding 3 %	free + vc	
3290	---other	free + vc	
	--Chocolate & other food preparations containing cocoa (excl. of 1806.20-1806.32)		
9031	---containing more than 15 % by weight of fat	free + vc	
9032	---containing more than 8 % but not more than 15 % by weight of fat	free + vc	
9033	---other	free + vc	
9049	---other	free + vc	
9051	---containing more than 15 % by weight of fat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9052	---containing more than 8 % but not more than 15 % by weight of fat	free + vc	
9053	---other	free + vc	
9069	---other	free + vc	
1901.	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods: --Preparations for infant use, put up for RS		
1011	---containing more than 12 % by weight of milkfat	free + vc	
1014	---containing more than 6 % but not more than 12 % by weight of milkfat	free + vc	
1015	---containing more than 3 % but not more than 6 % by weight of milkfat	free + vc	
1016	---containing more than 1,5 % but not more than 3 % by weight of milkfat	free + vc	
1019	---other	free + vc	
1021	---containing sugar	free + vc	
1022	---not containing sugar --Mixes & doughs for the preparation of bakers' wares of 19.05	free + vc	
2011	---for infant use or for dietetic purposes	free + vc	
2012	---of wild boars	free + vc	
2018	---containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	free + vc	
2019	---other	free + vc	
2081	---containing more than 25% by weight of milkfat	free + vc	
2082	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
2084	---containing more than 6 % but not more than 12 % by weight of milkfat	free + vc	
2085	---containing more than 3 % but not more than 6 % by weight of milkfat	free + vc	
2089	---other	free + vc	
2091	---containing more than 25% by weight of milkfat	free + vc	
2092	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
2094	---containing more than 6 % but not more than 12 % by weight of milkfat	free + vc	
2095	---containing more than 3 % but not more than 6 % by weight of milkfat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2096	---containing fat	free + vc	
2098	---other	free + vc	
	--Malt extract; food preparations of flour/groats/meal/starch/ malt extract, not containing cocoa/containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified/incl.; food preparations of goods of headings 04.01 t		
9011	---for infant use or for dietetic purposes	free + vc	
9012	---of wild boars	free + vc	
9018	---containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	free + vc	
9019	---other	free + vc	
9021	---more than 80 %	free + vc	
9022	---not more than 80 %	free + vc	
9031	---exceeding 85 %	free + vc	
9032	---exceeding 50 % but not exceeding 85 %	free + vc	
9033	---exceeding 25 % but not exceeding 50 %	free + vc	
9034	---exceeding 11 % but not exceeding 25 %	free + vc	
9035	---exceeding 1,5 % but not exceeding 11 %	free + vc	
9036	---not exceeding 1,5 %	free + vc	
9037	---not containing milkfat	free + vc	
9041	---exceeding 50 %	free + vc	
9042	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9043	---other	free + vc	
9044	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9045	---other	free + vc	
9046	---not exceeding 3 %	free + vc	
9047	---not containing milkfat	free + vc	
9081	---containing more than 25% by weight of milkfat	free + vc	
9082	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
9089	---other	free + vc	
9091	---containing more than 25% by weight of milkfat	free + vc	
9092	---containing more than 12% but not more than 25% by weight of milkfat	free + vc	
9093	---containing fat	free + vc	
9094	---not containing fat	free + vc	
9095	---containing fat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9096	---containing sugar or eggs	free + vc	
9099	---other	free	
1902.	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: --Uncooked pasta, not stuffed/othw. prepared, containing eggs		
1110	---made exclusively from durum wheat	free + vc	
1190	---other --Uncooked pasta, not stuffed/othw. prepared, not containing eggs	free + vc	
1910	---made exclusively from durum wheat	free + vc	
1990	---other --Stuffed pasta, whether/not cooked/othw. prepared	free + vc	
2000	---stuffed pasta, whether or not cooked or otherwise prepared --Pasta (excl. of 1902.11-1902.20)	free + vc	
3000	---other pasta --Couscous	free + vc	
4011	---for human consumption	free + vc	
4019	---other	free + vc	
4090	---other	free + vc	
1903.	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms: --Tapioca & substitutes therefor prepared from starch, in the form of flakes/grains/pearls/siftings/similar forms		
0000	---Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	free	
1904.	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked: --Prepared foods obt. by the swelling/roasting of cereals/ cereal products		
1010	---«Müesli» type preparations	free + vc	
1090	---other --Prepared foods obt. from unroasted cereal flakes/mixtures of unroasted cereal flakes & roasted cereal flakes/swelled cereals	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2000	---prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	free + vc	
	--Bulgur wheat		
3000	---bulgur wheat	free + vc	
	--Cereals other than maize (corn) in grain form/in the form of flakes/ other worked grains (excl. flour/groats/meal), pre-cooked/othw. prepd, n.e.s.		
9010	---containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof	free + vc	
9090	---other	free + vc	
1905.	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
	--Crispbread		
1010	---not containing added sugar or other sweetening matter	free + vc	
1020	---containing added sugar or other sweetening matter	free + vc	
	--Gingerbread&the like		
2011	---exceeding 9 %	free + vc	
2012	---exceeding 3 % but not exceeding 9 %	free + vc	
2013	---exceeding 1 % but not exceeding 3 %	free + vc	
2020	---containing other fat	free + vc	
2030	---not containing fat	free + vc	
	--Sweet biscuits		
3111	---exceeding 15 %	free + vc	
3112	---exceeding 6 % but not exceeding 15 %	free + vc	
3113	---exceeding 3 % but not exceeding 6 %	free + vc	
3114	---exceeding 1 % but not exceeding 3 %	free + vc	
3191	---exceeding 15 %	free + vc	
3192	---exceeding 6 % but not exceeding 15 %	free + vc	
3193	---exceeding 3 % but not exceeding 6 %	free + vc	
3194	---not exceeding 3 %	free + vc	
	--Waffles & wafers		
3210	---not containing added sugar or other sweetening matter	free + vc	
3220	---containing added sugar or other sweetening matter	free + vc	
	--Rusks, toasted bread & similar toasted products		
4010	---not containing added sugar or other sweetening matter	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
4021	---rusks	free + vc	
4029	---other	free + vc	
	--Bread, pastry, cakes, biscuits & other bakers' wares, whether/not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper & similar products (excl. of 1905.10 - 1905.40)		
9025	---other	free + vc	
9029	---other	free + vc	
9031	---matzos	free + vc	
9032	---breadcrumbs	free + vc	
9039	---other	free + vc	
9071	---for infant use or for dietetic purposes	free + vc	
9072	---of wild boars	free + vc	
9078	---containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	free + vc	
9079	---other	free + vc	
9081	---other, of flakes, flour, meal or starch of potatoes	free + vc	
9082	---other, not containing added sugar or other sweetening matter	free + vc	
9083	---containing milkfat	free + vc	
9084	---breadcrumbs	free + vc	
9085	---other	free + vc	
9086	---breadcrumbs	free + vc	
9089	---other	free + vc	
2001.	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
	--Vegetables, fruit, nuts & other edible parts of plants (excl. cucumbers & gherkins), prepared/preserved by vinegar/ acetic acid		
9011	---tropical	free	
9020	---sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free	
9092	---palm hearts; yams, sweet potatoes and similar edible plant parts of tariff heading 0714	free: hearts of palms, ignames, sweet potatoes and edible part of similar plants of which the content of starch is 5% or more than the weight	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9098	---other	free for pimentos of Capsicum or Pimenta: mashrooms, olives and capers	
2002.	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
	--Tomatoes, prepared/preserved othw. than by vinegar/acetic acid, other than whole/in pieces		
9010	---Tomatoes, prepared/preserved othw. than by vinegar/acetic acid, other than whole/in pieces	free	
2004.	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:		
	--Potatoes, prepared/preserved othw. than by vinegar/acetic acid, frozen, other than products of 20.06		
1012	---in the form of flour, meal or flakes	free + vc	
1014	---in the form of flour, meal or flakes	free + vc	
1092	---in the form of flour, meal or flakes	free + vc	
1094	---in the form of flour, meal or flakes	free + vc	
	--Vegetables & mixtures of vegetables, preserved/preserved othw. than by vinegar/acetic acid, frozen, other than potatoes & products of 20.06		
9013	--sweet corn (Zea mays var. saccharata)	free	
9041	--asparagus		5.10
9043	--sweet corn (Zea mays var. saccharata)	free	
2005.	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:		
	--Asparagus, preserved/preserved othw. than by vinegar/acetic acid, not frozen, other than products of 20.06		
6090	---other		4.20
2006.	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacT or crystallised):		
	--Vegetables, fruit, nuts, fruit-peel & other parts of plants, preserved by sugar (drained/glacT/crystallised)		
0010	---tropical fruit, tropical nuts and tropical fruit-peel	free	
0020	---sweet corn (Zea mays var. saccharata)	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0080	---other	free: but not from fruits pépin, cherries or quetsche	
2007.	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter: --Homogenised preparations of fruits/nuts, obt. by cooking, whether/not containing added sugar/other sweetening matter		
1000	---homogenized preparations --Citrus fruit preparations (excl. homogenized), obt. by cooking, whether/not containing added sugar/other sweetening matter	free: but not from fruits pépin, cherries or quetsche	
9110	---not containing added sugar or other sweetening matter	free	
9120	---containing added sugar or other sweetening matter --Preparations of fruit (excl. citrus fruit; excl. homogenized), obt. by cooking, whether/not containing added sugar/ other sweetening matter	free	
9911	---tropical fruit and tropical nuts	free	
9919	---other	free: but not from fruits pépin, cherries or quetsche	
9921	---tropical fruit and tropical nuts	free	
9929	---other	free: but not from fruits pépin, cherries or quetsche	
2008.	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: --Ground-nuts, prepared/preserved, whether/not containing added/ sugar/other sweetening matter/spirit, n.e.s.		
1190	---other --Nuts (excl. ground-nuts), incl. mixtures, prepared/preserved, whether/not containing added sugar/other sweetening matter/ spirit, n.e.s.	free	
1910	---tropical fruit and tropical nuts	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1990	---other		7.50
	--Pineapples, prepared/preserved, whether/not containing added sugar/other sweetening matter/spirit, n.e.s.		
2000	---pineapples	free	
	--Citrus fruit, prepared/preserved, whether/not containing added sugar/other sweetening matter/spirit, n.e.s.		
3010	---pulp, not containing added sugar or other sweetening matter		12.50
	--Palm hearts, prepared/preserved, whether/not containing added sugar/other sweetening matter/spirit, n.e.s.		
9100	---palm hearts	free	
	--Mixtures of edible parts of plants (excl. of 2008.19), prepared/ preserved, whether/not containing added sugar/ other sweetening matter/spirit, n.e.s.		
9211	---of tropical fruit and tropical nuts	free	
	--Edible parts of plants, prepared/preserved, whether/ not containing added sugar/other sweetening matter/spirit, n.e.s.		
9911	---of tropical fruits	free	
9919	---other	free: but not from fruits pépin, cherries or quetsche	
9996	---tropical fruit and tropical nuts	free	
9998	---maize (corn), other than sweet corn (Zea mays var. saccharata)	free	
2009.	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		
	--Orange juice, frozen, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
1110	---not containing added sugar or other sweetening matter		14.00
1120	---containing added sugar or other sweetening matter		14.00
	--Orange juice, not frozen, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
1210	---not containing added sugar or other sweetening matter		14.00
1220	---containing added sugar or other sweetening matter		14.00
	--Orange juice, not frozen (excl. of 2009.19), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1930	---not containing added sugar or other sweetening matter		14.00
1940	---containing added sugar or other sweetening matter		14.00
	--Grapefruit juice, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
2120	---containing added sugar or other sweetening matter		14.00
	--Grapefruit juice (excl. of 2009.21), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
2920	---containing added sugar or other sweetening matter		14.00
	--Juice of any single citrus fruit other than orange/grapefruit, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
3119	---other	free	
	--Juice of any single citrus fruit other than orange/grapefruit (excl. of 2009.31), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
3919	---other	free	
	--Pineapple juice, of a Brix value not >20, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
4110	---not containing added sugar or other sweetening matter	free	
4120	---containing added sugar or other sweetening matter	free	
	--Pineapple juice (excl. of 2009.41), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
4910	---not containing added sugar or other sweetening matter	free	
4920	---containing added sugar or other sweetening matter	free	
	--Grape juice, incl. grape must (excl. of 2009.61), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
6910	---within the limits of the tariff quota (Q. No. 22)		50.00
	--Juice of any single fruit/vegetable (excl. of 2009.11-2009.79), unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
8081	---of tropical fruit	free	
8089	---other	free	
8098	---of tropical fruit	free	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
8099	---other	free	
	--Mixtures of juices, unfermented & not containing added spirit, whether/not containing added sugar/other sweetening matter		
9061	---with a basis of juices of tropical fruits or tropical nuts	free	
9069	---other	free	
9098	---with a basis of tropical-fruits juices	free	
9099	---other	free	
2101.	Extracts, essences and concentrates, of coffee, tea or matt and preparations with a basis of these products or with a basis of coffee, tea or matT; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	--Extracts, essences & concentrates of coffee		
1100	---extracts, essences and concentrates	free	
	--Preparations with a basis of extracts/essences/concentrates of coffee/with a basis of coffee		
1211	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
1219	---other	free	
1291	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
1299	---other	free	
	--Extracts, essences & concentrates of tea/matt, & preparations with a basis of these extracts/essences/concentrates/with a basis of tea/matt		
2011	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
2019	---other	free	
2091	---containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	free + vc	
2099	---other	free	
	--Roasted chicory & other roasted coffee substitutes, & extracts, essences & concentrates thereof		
3000	---roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	free	
2102.	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
1099	--Active yeasts ---other	free	
2019	--Inactive yeasts; other single-cell micro-organisms, dead (excl. vaccines of 30.02) ---other	free	
2029	---other	free	
3000	--Prepared baking powders ---prepared baking powders	free	
2103.	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: --Soya sauce		
1000	---Soya sauce	free	
2000	--Tomato ketchup & other tomato sauces ---tomato ketchup and other tomato sauces	free	
3018	--Mustard flour & meal & prepared mustard ---mustard flour and meal, unmixed	free	
3019	---other	free	
9000	--Sauces & preparations therefor, n.e.s.; mixed condiments & mixed seasonings, n.e.s. ---other	free	
2104.	Soups and broths and preparations therefor; homogenised composite food preparations: --Soups & broths & preparations therefor		
1000	---soups and broths and preparations therefor	free	
2000	--Homogenised composite food preparations ---homogenized composite food preparations	free + vc	
2105.	Ice cream and other edible ice, whether or not containing cocoa: --Ice cream & other edible ice, whether/not containing cocoa		
0010	---containing more than 13 % by weight of milkfat	free + vc	
0020	---containing more than 10 % but not more than 13 % by weight of milkfat	free + vc	
0030	---containing more than 7 % but not more than 10 % by weight of milkfat	free + vc	
0040	---containing more than 3 % but not more than 7 % by weight of milkfat	free + vc	
0051	---containing more than 10 % by weight of other fat	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
0052	---containing more than 3 % but not more than 10 % by weight of other fat	free + vc	
0053	---not containing fat or containing not more than 3 % by weight of other fat	free + vc	
2106.	Food preparations not elsewhere specified or included: --Protein concentrates & textured protein substance		
1011	---containing milkfat, other fat or sugar	free + vc	
1019	---other	free	
	--Food preparations, n.e.s.		
9010	---sweeteners in the form of tablets	free	
9021	---containing added sugar or other sweetening matter, of a sucrose content exceeding 60% by weight	free + vc: not pepin fruit sugar	
9022	---containing added sugar or other sweetening matter, of a sucrose content exceeding 50% but not exceeding 60% by weight	free + vc: not pepin fruit sugar	
9023	---containing added sugar or other sweetening matter, of a sucrose content not exceeding 50% by weight	free + vc: not pepin fruit sugar	
9024	---not containing added sugar or other sweetening matter	free: not pepin fruit sugar	
9029	---other	free	
9030	---protein hydrolysates and yeast autolysates	free	
9040	---chewing-gum and sweets, tablets, pastilles and the like, not containing sugar	free + vc	
9050	---containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof and not more than 20% by weight of milkfat	free + vc	
9060	---exceeding 50 %	free + vc	
9061	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9062	---other	free + vc	
9063	---of a fat (other than milkfat) content exceeding 5%	free + vc	
9064	---other	free + vc	
9065	---exceeding 12 % but not exceeding 20 %	free + vc	
9066	---exceeding 6 % but not exceeding 12 %	free + vc	
9067	---exceeding 3 % but not exceeding 6 %	free + vc	
9068	---exceeding 1.5 % but not exceeding 3 % (other than products of tariff headings 2106.9071/9072)	free + vc	
9069	---exceeding 1 % but not exceeding 1.5 % (other than products of tariff headings 2106.9071/9072)	free + vc	
9071	---exceeding 60 %	free + vc	
9072	---exceeding 40 % but not exceeding 60 %	free + vc	

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
9073	---exceeding 25 % but not exceeding 40 %	free + vc	
9074	---exceeding 10 % but not exceeding 25 %	free + vc	
9075	---exceeding 5 % but not exceeding 10 %	free + vc	
9076	---exceeding 1 % but not exceeding 5 %	free + vc	
9094	---exceeding 50 %	free + vc	
9095	---not exceeding 50%	free + vc	
9096	---containing cereals, malt extracts or eggs (not containing sugar)	free + vc	
9099	---other	free	
2201.	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow: --Mineral waters (natural/artificial) & aerated waters, not containing added sugar/other sweetening matter/flavoured		
1000	---mineral waters and aerated waters	free	
2202.	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09: --Waters, incl. mineral waters & aerated waters, containing added sugar/other sweetening matter/flavoured		
1000	---waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	free	
	--Non-alcoholic beverages other than waters of 2202.10 (not incl. fruit/vegetable juices of 20.09)		
9090	---other	free	
2203.	Beer made from malt: --Beer made from malt		
0010	---in containers holding more than 2 hl	free	
0020	---in containers holding more than 2 litres but not more than 2 hl	free	
0031	---in glass bottles	free	
0039	---other	free	
2204.	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09: --Wine other than sparkling wine of fresh grapes, incl. fortified; grape must with fermentation prevented/arrested by the addition of alcohol, in containers of 2 l/less		
2150	---sweet wine, specialties and mistelles		17.50

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
2941	--Wine other than sparkling wine of fresh grapes, incl. fortified; grape must with fermentation prevented/arrested by the addition of alcohol, in containers of >2 l ---white	free	17.50
2942	---red	free	
2950	---sweet wine, specialities and mistelles		
3000	--Grape must (excl. of 20.09) ---other grape must	free	
2205.	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: --Vermouth & other wine of fresh grapes flavoured with plants/ aromatic substance, in containers of 2 l/less		
1020	---of an alcoholic strength by volume exceeding 18 % vol	free	
	--Vermouth & other wine of fresh grapes flavoured with plants/ aromatic substance, in containers of > 2l		
9020	---of an alcoholic strength by volume exceeding 18 % vol	free	
2207.	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength: --Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol.		
1000	---undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	free	
	--Ethyl alcohol & other spirits, denatured, of any strength		
2000	---ethyl alcohol and other spirits, denatured, of any strength	free	
2208.	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages: --Spirits obt. by distilling grape wine/grape marc		
2011	---spirits obtained by distilling grape wine	free	
2019	---other	free	
2021	---spirits obtained by distilling grape wine	free	
2029	---other	free	
	--Whiskies		
3010	---in containers holding more than 2 litres	free	
3020	---in containers holding not more than 2 litres	free	
	--Rum & tafia		
4010	---in containers holding more than 2 litres	free	
4020	---in containers holding not more than 2 litres	free	
	--Gin & Geneva		

TARIFF HEADINGS	DESCRIPTION OF GOODS	PREFERENTIAL RATE	
		Applicable rate Fr./piece	Deductable amount from MFN rate Fr./piece
5011	---gin	free	
5019	---other	free	
5021	---gin	free	
5029	---other	free	
	--Vodka		
6010	---in containers holding more than 2 litres	free	
6020	---in containers holding not more than 2 litres	free	
	--Liqueurs & cordials		
7000	---liqueurs and cordials	free	
	--Undenatured ethyl alcohol of an alcoholic strength by volume <80%vol; other spirits, liquers & other spiritous beverages		
9010	---undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	free	
9021	---more than 2 litres		29.00
9022	---not more than 2 litres		40.00
9099	---other	free	
2209.	Vinegar and substitutes for vinegar obtained from acetic acid:		
	--Vinegar & substitutes for vinegar obt. from acetic acid		
0000	---Vinegar and substitutes for vinegar obtained from acetic acid	free	
2309.	Preparations of a kind used in animal feeding:		
	--Dog/cat food, put up for RS		
1021	---containing milk or whey powder		6.40
1029	---other		5.50
2402.	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
	--Cigarettes containing tobacco		
2010	---Cigarettes containing tobacco	free: Beedies	
2020	---Cigarettes containing tobacco	free: Beedies	
2403.	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:		
	--Homogenised/reconstituted tobacco		
9100	---«homogenized» or «reconstituted» tobacco	free	
	--Manufactured tobacco & manufactured tobacco substitutes, n.e.s. (excl. smoking tobacco & homogenised/ reconstituted tobacco); tobacco extracts & essences		
9920	---tobacco extracts	free	
* vc= variable charge			
** for technical use			

Annex 3

PRODUCT COVERAGE AND TARIFF REDUCTION OR INDUSTRIAL PRODUCTS (CHAPTERS 25-97)

Chapter	Description of goods	Tariff preferences granted	Exceptions
25 - 27	Mineral products	100%	
28 - 38	Products of the chemical and allied industries	100%	Excluding: HS 2901, 2902, 340399, 3501, 3502, 3505, and 38231210
		29054300: free + vc	
		35069910: deduction of 6.00Fr.	
		36041000: free but for China deduction of 30%	
		36049000: free but for China deduction of 30%	
		38231190: deduction of 1.00Fr.	
		38241010: deduction of 1.50Fr	
		38249091: deduction of 2.00Fr.	
39 - 49	Plastic materials, raw hides and skins, leather, wood, carbon, articles of wood, paper-making material	100%	
50 - 63	Textiles and clothing	50%	Excluding: HS 5001-5003, 5101-5103, 5201-5203, 5301-5305, and 6310
		Free: HS 5110, 511111, 5113, 5306, 5307, 5308, 5309, 5310, 5311, 560721, 560729, 560790, 560890, 570220, 5705, and 630510	
64	Footwear, gaiter	100%	
65	Headgears	100%	
66	Umbrellas, walking sticks, sunshades	100%	
67 - 73	Feathers, prepared feathers and down; articles of stone, plaster, ceramic; pearls, precious stones, precious metals, fantasy jewelry; iron and steel	100%	

Chapter	Description of goods	Tariff preferences granted	Exceptions
74	Copper and articles made out of it	100%	
75	Nickel and articles made out of it	100%	
76	Aluminium and articles made out of it	100%	
77 - 83	Lead, zinc, tin and articles made out of it; tools, cutlery	100%	
84	Nuclear reactors, cauldron, machines (reactor)	100%	
85	Electrical machinery and apparatus	100%	
86 - 89	Transport equipment	100%	
90 - 92	Optical instruments; watches; musical instruments	100%	
93	Arms and ammunition	100%	
94 - 96	Furniture; toys; sports equipment	100%	
97	Works of art, collective items and antiques	100%	

Annex 4

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

Introductory notes

Note 1

- 1.1. This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by the scheme of generalised tariff preferences (GSP) of Switzerland.
- 1.2. This Annex lays down the conditions pursuant to Article 6 of Federal Ordinance of 30 March 2011 on Rules of Origin for the Swiss Generalized System of Preferences (RS 946.39). There are four different types of rules, which vary according to the product:
 - (a) through a maximum content of non-originating materials allowed in a obtained product;
 - (b) through working or processing the 4-digit Harmonized System (HS) headings or 6-digit HS sub-headings of the manufactured products becomes different from the 4-digit HS headings or 6-digit sub-headings respectively of the materials used;
 - (c) a specific working and processing operation is carried out;
 - (d) working or processing is carried out on certain wholly obtained materials.

Note 2

- 2.1. The first two columns in the list describe the product obtained. The first column gives the HS heading number or chapter number used in the HS and the second column gives the description of goods used in that system for that HS heading or chapter. For each entry in the first two columns one or more rules ("qualifying operations") are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by "ex", this signifies that the rule in column 3 applies only to the part of that HS heading as described in column 2.
- 2.2. Where several HS heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the HS, are classified in HS headings of the chapter or in any of the HS headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a HS heading, each indent contains the description of that part of the HS heading covered by the adjacent rule in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by "or", it is at the choice of the exporter which one to use.
- 2.5. For some products less stringent rules shall apply for products originating in LDCs. In these cases, column 3 is split into two sub-columns, (a) and (b), with sub-column (a) showing the rule applicable to LDCs and sub-column (b) showing the rule applicable to all other beneficiary countries.

Note 3

- 3.1. Article 6, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in Switzerland.
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Example: An engine of HS heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 50 per cent of the ex-works price (70 per cent for a LDC), is made from “other alloy steel roughly shaped by forging” of HS heading ex 7224.

If this forging has been forged in a beneficiary country concerned or in Switzerland from a non-originating ingot, it has already acquired originating status by virtue of the rule for HS heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the beneficiary country concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression “Manufacture from materials of any HS heading”, then materials of any HS heading(s) (even materials of the same description and HS heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “Manufacture from materials of any HS heading, including other materials of HS heading ...” or “Manufacture from materials of any HS heading, including other materials of the same HS heading as the product” means that materials of any HS heading(s) may be used, except those of the same description as the product as given in column 2 of the list.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

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

- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition. (See also Note 6.2 below in relation to textiles). However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Note 4

- 4.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2. The term “natural fibres” includes horsehair of HS heading 0503, silk of HS headings 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of HS headings 5101 to 5105, the cotton fibres of HS headings 5201 to 5203 and the other vegetable fibres of HS headings 5301 to 5305.
- 4.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials not classified in HS chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of HS headings 5501 to 5507.
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Note 5

- 5.1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
- 5.2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of HS heading 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of HS heading 5605,
- glass fibres,
- metallic fibres.

Example: A yarn of HS heading 5205 made from cotton fibres of HS heading 5203 and synthetic staple fibres of HS heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example: A woollen fabric of HS heading 5112 made from woollen yarn of HS heading 5107 and synthetic yarn of staple fibres of HS heading 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy

the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

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

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

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

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

Note 6

6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a HS heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.

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

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

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

Note 7

7.1. For the purposes of HS headings 2707 and 2713, the “specific processes” are the following:

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

7.2. For the purposes of HS headings 2710 to 2712, the “specific processes” are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling within HS heading ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within HS heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within HS heading ex 2710 only, treatment with hydrogen at a pressure of more than 20 bars and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of HS heading ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within HS heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within HS heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of HS heading ex 2712 only, de-oiling by fractional crystallisation.

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

CORRIGENDUM FOR ANNEX 4 OF THE GSP HANDBOOK ON THE SCHEME OF SWITZERLAND (UNCTAD/ITCD/TSB/MISC.28/REV.2)

Agricultural Products

For HS Chapters 1 to 24, working or processing is considered to be sufficient when the goods obtained become classified under a HS tariff heading other than that covering each of the non-originating products used. There are a few exceptions to this rule, i.e., HS 1108, 1901, 1904 and 1905 as indicated below

HS-heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
1108	Starches; inulin	Manufacture from products of chapters 7 and 10 which must already be originating
ex 1901	Malt extract; food preparations of flour, 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, not containing materials of heading 0401-0404	Manufacture in which all materials used are classified in a heading other than that of the product. However, sugar of heading 1701 may not be used
ex 1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes)	Manufacture in which all materials used must already be originating
ex 1905	Bread or other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper manufactured from flour or starch and similar products not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruits	Manufacture in which all materials used are classified in a heading other than that of the product. However, materials of chapter 11 may not be used

Industrial Products

HS-heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)
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 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

(Table continued on following page)

(1)	(2)	(3)	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2811	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide 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 sulphur dioxide or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 2840	Sodium perborate	(a) LDCs Manufacture from disodium tetra-borate pentahydrate 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 disodium tetra-borate pentahydrate or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2843	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 2843	
ex 2852	– Mercury compounds of 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 2909 used shall 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 heading. However, the value of all the materials of heading 2909 used shall 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
	– Mercury compounds of 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 2852, 2932, 2933 and 2934 used shall 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 heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall 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 29	Organic chemicals; except for:	(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 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	(a) LDCs Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <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, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <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
2905 43; 2905 44; 2905 45	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
2915	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 2915 and 2916 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 2915 and 2916 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 2932	– 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 2909 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 2909 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

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(1)	(2)	(3)	
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product 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. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2934	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 2932, 2933 and 2934 used shall 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 heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product or 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 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
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 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 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 product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	(a) LDCs Manufacture from materials of any heading, including materials of a different "group" (4) 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 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. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

(1)	(2)	(3)	
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(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> 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 37	Photographic or cinematographic goods	(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 38	Miscellaneous chemical products; except for:	(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

(1)	(2)	(3)	
ex 3803	Refined tall oil	(a) LDCs Refining of crude tall oil 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 Refining of crude tall oil or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine 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 Purification by distillation or refining of raw spirits of sulphate turpentine or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3806	Ester gums	(a) LDCs Manufacture from resin acids 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 resin acids or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	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
3809 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
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 3823 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 3823 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
3824 60	Sorbitol other than that of sub-heading 2905 44	(a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. 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 2905 44. 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 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	(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 50 % of the ex-works price of the product ⁽⁵⁾ 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. 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 ⁽⁵⁾ or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	– Polyester	(a) LDCs Manufacture from materials of any heading, except that of the product or Manufacture from polycarbonate of tetrabromo-(bisphenol A) 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 from polycarbonate of tetrabromo-(bisphenol A) or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)	
ex 3920	Ionomer sheet or film	(a) LDCs Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium 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 a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	(a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾ 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 highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾ or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading	

(1)	(2)	(3)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91, or Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 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 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing

(1)	(2)	(3)
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	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
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 <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
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 <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
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product <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
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, type-scripts and plans	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 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽⁷⁾

(1)	(2)	(3)	
5007	Woven fabrics of silk or of silk waste:	(a) LDCs Weaving (7) 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	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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 (7)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving (7) 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	(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 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 (7)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5208 to 5212	Woven fabrics of cotton:	(a) LDCs Weaving ⁽⁷⁾ 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, decatising, 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	(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 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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	(a) LDCs Weaving ⁽⁷⁾ 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, decatising, 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	(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 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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾

(1)	(2)	(3)	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (7)	
5407 and 5408	Woven fabrics of man-made filament yarn:	(a) LDCs Weaving (7) 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	(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 by coating or Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product 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 (7)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5512 to 5516	Woven fabrics of man-made staple fibres:	(a) LDCs Weaving (7) 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	(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 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 (7)

(1)	(2)	(3)	
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 (?)	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	– Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product or Fabric formation alone in the case of felt made from natural fibres (?)	
	– Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres (?)	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	(a) LDCs Any non-woven process including needle punching	(b) Other beneficiary countries Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	– Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (?)	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres (?)	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	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 (?)	

(1)	(2)	(3)	
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 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product 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	(b) Other beneficiary countries
		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	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 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 (?)

(1)	(2)	(3)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	– Containing not more than 90 % by weight of textile materials	Weaving
	– Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating (7)
5905	Textile wall coverings:	
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7):

(1)	(2)	(3)
5906	Rubberised textile fabrics, other than those of heading 5902:	
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by knitting (7)
	- 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
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric
	- Other	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading 5911	Weaving

(1)	(2)	(3)	
	– Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	(a) LDCs Weaving ⁽⁷⁾	(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 or Weaving accompanied by dyeing or by coating Only the following fibres may be used: -- coir yarn -- yarn of polytetrafluoroethylene ⁽⁸⁾, -- 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 ⁽⁸⁾, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁸⁾, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	– Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving ⁽⁷⁾ or Weaving accompanied by dyeing or by coating	
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting or Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product	

(1)	(2)	(3)	
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	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) ⁽⁷⁾ ⁽⁹⁾
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽⁷⁾	
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 ⁽⁷⁾ ⁽⁹⁾
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	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 ⁽⁹⁾
ex 6210 and ex 6216	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) ⁽⁹⁾

(1)	(2)	(3)	
6213 and 6214	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 ⁽⁹⁾ or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾ ⁽⁹⁾	
	– Other	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾ ⁽⁹⁾	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	– Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
	– 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) ⁽⁹⁾	
	– 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) ⁽⁹⁾
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	

(1)	(2)	(3)	
6301 to 6304	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) ⁽⁷⁾
	- Other:		
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾ ⁽¹⁰⁾	
	-- Other	Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-up (including cutting) ⁽⁷⁾	(b) Other beneficiary countries Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) ⁽⁷⁾
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	(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) ⁽⁷⁾ ⁽⁹⁾ or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	(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

(1)	(2)	(3)	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	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 <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	
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 <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 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs 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	(b) Other beneficiary countries 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 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 <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	

(1)	(2)	(3)
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled,	
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹¹⁾	Manufacture from non-coated glass-plate substrate of heading 7006
	– Other	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals:	
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product

(1)	(2)	(3)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	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

(1)	(2)	(3)
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606
Chapter 77	Reserved for possible future use in the Harmonized System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	– Refined lead	Manufacture from materials of any heading
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, 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

(1)	(2)	(3)	
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8407	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 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
8408	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
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8482	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

(1)	(2)	(3)	
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	
8501, 8502	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 8503 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 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	(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
8519	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 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 8522 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 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 8522 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	(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

(1)	(2)	(3)	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <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 8529 <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
8526	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 8529 <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 8529 <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
8527	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 8529 <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 8529 <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
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <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 8529 <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
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8538 <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 8538 <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

(1)	(2)	(3)	
8540 11 and 8540 12	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
8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	(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
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8546	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
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	(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
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	(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
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	

(1)	(2)	(3)	
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
8711	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 <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 <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 88	Aircraft, spacecraft, and parts 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	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 <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	
Chapter 89	Ships, boats and floating structures	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 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <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	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(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
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(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

(1)	(2)	(3)
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 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin	Manufacture from materials of any heading
9603	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
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

(1)	(2)	(3)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

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

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

(4) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

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

(6) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

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

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

(9) See Introductory Note 7.

(10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

(11) SEMI – Semiconductor Equipment and Materials Institute Incorporated.

Annex 5

RULES OF ORIGIN: DOCUMENTARY EVIDENCE

1. CERTIFICATE OF ORIGIN FORM A

Specification and Languages of Certificate of origin (Form A)

The format of Form A has been agreed internationally and the form has to comply with the following specifications and languages.

Measurements: 210mm x 297 mm

Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter

Special requirements: Green machine-turned background making any falsification by chemical or mechanical means apparent to the eye

Languages: Certificates may be printed and completed in English or French

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		

NOTES (2007)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

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

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 counties, 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) 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.

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		

NOTES (2007)

I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):

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

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" pour les produits qui satisfont aux critères d'origine après ouvroison ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - 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 lettres "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.

2. MOVEMENT CERTIFICATE EUR.1

Specification and Languages of Movement Certificate (EUR.1)

1. Le certificat de circulation EUR.1 et la demande de certificat doivent être conformes aux modèles reproduits dans la présente annexe.
2. Le format du certificat est de 210 x 297 mm, une tolérance maximale de 6 mm en moins et de 8 mm en plus étant admise en ce qui concerne la longueur. Le papier à utiliser est un papier pour écriture, de couleur blanche, sans pâtes mécaniques, collé et pesant au minimum 25 g par mètre carré. Il est revêtu d'une impression de fond guillochée de couleur verte, rendant apparentes toutes les falsifications par moyens mécaniques ou chimiques.
3. Les autorités douanières suisses peuvent se réserver l'impression des certificats ou en confier le soin à des imprimeries ayant reçu leur agrément. Dans ce dernier cas, référence à cet agrément sera faite sur chaque certificat. Chaque certificat est revêtu d'une mention indiquant le nom et l'adresse de l'imprimeur ou d'un signe permettant l'identification de celui-ci. Il porte en outre un numéro de série, imprimé ou non, destiné à l'individualiser.

13 ERSUCHEN UM NACHPRÜFUNG, zu übersenden an: DEMANDE DE CONTRÔLE, à envoyer à: DOMANDA DI CONTROLLO, da inviare a: REQUEST FOR VERIFICATION, send to: Eidg. Oberzolldirektion Sektion Ursprung und Textilien CH 3003 Bern Schweiz Es wird um Überprüfung dieser Bescheinigung auf Ihre Echtheit und Richtigkeit ersucht. Le contrôle de l'authenticité et de la régularité du présent certificat est sollicité. È richiesto il controllo dell'autenticità e della regolarità del presente certificato. Verification of the authenticity and accuracy of this certificate is requested. Stempel / Cachet / Timbro / Stamp (Datum / Date / Data / Date) (Unterschrift / Signature / Firma / Signature)	14 Ergebnis der Nachprüfung Résultat du contrôle Risultato del controllo Result of verification Die Nachprüfung hat ergeben, dass diese Bescheinigung¹⁾ Le contrôle effectué a permis de constater que le présent certificat¹⁾ Il controllo effettuato ha permesso di constatare che il presente certificato¹⁾ Verification carried out shows this certificate¹⁾ ☐ von der auf ihr angegebenen Zollbehörde ausgestellt worden ist und dass die darin enthaltenen Angaben richtig sind. a bien été délivré par le bureau de douane indiqué et que les mentions qu'il contient sont exactes. è stato effettivamente rilasciato dall'ufficio doganale indicato e che i dati ivi contenuti sono esatti. was issued by the Customs Office indicated and that the information contained therein is accurate. ☐ nicht den Erfordernissen für ihre Echtheit und für die Richtigkeit der darin enthaltenen Angaben entspricht (siehe beigefügte Bemerkungen). ne répond pas aux conditions d'authenticité et de régularité requises (voir les remarques ci-jointes). Non risponde alle condizioni di autenticità e di regolarità richieste (si vedano le allegato osservazione). Does not meet the requirements as authenticity and accuracy (see remarks appended) Stempel / Cachet / Timbro / Stamp (Datum / Date / Data / Date) (Unterschrift / Signature / Firma / Signature) 1) Zutreffendes Feld ankreuzen / Marquer d'un x la mention applicable / Segnare con una x la menzione applicabile / Insert X in the appropriate box
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ANMERKUNGEN

- 1) Die Warenverkehrsbescheinigung darf weder Rasuren noch Übermalungen aufweisen. Etwaige Änderungen sind so vorzunehmen, dass die irrtümlichen Eintragungen gestrichen und gegebenenfalls die beabsichtigten Eintragungen hinzugefügt werden. Jede so vorgenommene Änderung muss von demjenigen, der die Bescheinigung ausgefüllt hat, gebilligt und von der Zollbehörde des ausstellenden Staates oder Gebietes bestätigt werden.
- 2) Zwischen den in der Warenverkehrsbescheinigung angeführten Warenposten dürfen keine Zwischenräume bestehen, jeder Warenposten muss mit einer laufenden Nummer versehen sein. Unmittelbar unter dem letzten Warenposten ist ein waagerechter Schlussstrich zu ziehen. Leerfelder sind durch Streichungen unbrauchbar zu machen.
- 3) Die Waren sind nach dem Handelsbrauch so genau zu bezeichnen, dass die Feststellung der Nämlichkeit möglich ist.

NOTES

- 1) Le certificat ne doit comporter ni grattages ni surcharges. Les modifications éventuelles qui y sont apportées doivent être effectuées en biffant les indications erronées et en ajoutant, le cas échéant, les indications voulues. Toute modification ainsi opérée doit être approuvée par celui qui a établi le certificat et visée par les autorités douanières du pays ou territoire de délivrance.
- 2) Les articles indiqués sur le certificat doivent se suivre sans interligne et chaque article doit être précédé d'un numéro d'ordre. Immédiatement au-dessous du dernier article doit être tracée une ligne horizontale. Les espaces doivent être bâtonnés de façon à rendre impossible toute adjonction ultérieure.
- 3) Les marchandises sont désignées selon les usages commerciaux avec les précisions suffisantes pour en permettre l'identification.

NOTE

- 1) Il certificato non deve presentare né raschiature né correzioni sovrapposte. Le modifiche apportatevi devono essere effettuate cancellando le indicazioni errate ed aggiungendo, se del caso, quelle volute. Ogni modifica così apportata deve essere siglata da chi ha compilato il certificato e vistata dalle autorità doganali del paese o territorio in cui il certificato è rilasciato.
- 2) Fra gli articoli indicati nel certificato non devono essere lasciate linee in bianco ed ogni articolo deve essere preceduto da un numero d'ordine. Immediatamente dopo l'ultima trascrizione deve essere tracciata una linea orizzontale. Gli spazi non utilizzati devono essere sbarrati in modo da rendere impossibile ogni ulteriore aggiunta.
- 3) Le merci devono essere descritte secondo gli usi commerciali e con sufficiente precisione per permettere l'identificazione.

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 make any later additions impossible.
- 3) Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

WARENVERKEHRSBESCHEINIGUNG
CERTIFICAT DE CIRCULATION DES MARCHANDISES
CERTIFICATO DI CIRCOLAZIONE DELLE MERCI
MOVEMENT CERTIFICATE

1) Bei unverpackten Waren ist die Anzahl der Gegenstände oder "lose geschüttet" anzugeben.

1) Pour les marchandises non emballées, indiquer le nombre d'objets ou mentionner "en vrac".

1) Per le merci non imballate, indicare il numero degli oggetti o indicare "alla rinfusa".

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

3) Staat, die Staatengruppe oder das Gebiet, als dessen bzw. deren Ursprungswaren die Waren gelten.

3) Le pays, le groupe de pays ou le territoire dont les produits sont considérés comme originaires.

3) Il paese, il gruppo dei paesi o il territorio di cui i prodotti sono considerati originari.

3) Country, group of countries or territory in which the products are considered as originating.

4) Bestimmungsstaat, -staaten-Gruppe oder Gebiet.

4) Pays, groupe de pays ou territoire de destination.

4) Paese, gruppo di paesi o territorio di destinazione.

4) Country, group of Countries or territory of destination.

1 **Ausführer** (Name, vollständige Anschrift, Staat) / **Exportateur** (nom, adresse complète, pays) / **Esportatore** (nome, indirizzo completo, paese) / **Exporter** (Name, full address, country)

3 **Empfänger** (Name, vollständige Anschrift, Staat) (Ausfüllung freigestellt) / **Destinataire** (nom, adresse complète, pays) (mention facult.) / **Destinatario** (nome, indirizzo completo, paese) (indicazione facolt.) / **Consignee** (Name, full address, country) (Optional)

6 **Angaben über die Beförderung** (Ausfüllung freigestellt) / **Informations relatives au transport** (mention facult.) / **Informazioni riguardanti il trasporto** (indicazione facolt.) / **Transport Details** (Optional)

8 **Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke; Warenbezeichnung / N° d'ordre, marques; Numéros, nombre et nature des colis; Désignation des marchandises / N. d'ordine; Marche, numeri/numero e natura dei colli; Designazione delle merci / Item number; Marks and numbers; Number and kind of packages; Description of goods**

EUR. 1 N° N 0200013

Vor dem Ausfüllen Anmerkungen auf der Rückseite beachten / Consulter les notes au verso avant de remplir le formulaire / Prima di compilare il formulario consultare le note al retro / See notes overleaf before completing this form

2 **Bescheinigung für den Präferenzverkehr zwischen der**
Certificat utilisé dans les échanges préférentiels entre la
Certificato utilizzato negli scambi preferenziali tra la
Certificate used in preferential trade between

SCHWEIZ / SUISSE / SVIZZERA / SWITZERLAND

UND / ET / E / AND

SIEHE FELD 5 / VOIR RUBRIQUE 5 / CF RUBRICA 5 / SEE COLUMN 5

4 **Ursprungsstaat^a / Pays d'origine^a /**
Paese d'origine^a / Country of Origin^a

5 **Bestimmungsstaat^a / Pays de**
destination^a / Paese di
destinazione^a / Country of
destination^a

7 **Bemerkungen / Observations / Osservazioni / Remarks**

9 **Rohmasse /**
Masse brut /
Massa lordo /
Gross weight
(mass) (kg),
oder / ou / o / or
l, m³, etc. / ecc.

10 **Rechnungen /**
Factures / Fatture
/ Invoices (Aus-
füllung freigestellt /
mention facult. /
indicazione facolt.
/ Optional)

Stempel des Ausfuhrzollamtes
 Cachet du bureau de douane d'exportation
 Timbro dell'ufficio doganale d'esportazione

Exemplar für das Ausfuhrzollamt
 Exemplaire pour le bureau de douane d'exportation
 Copie per l'ufficio doganale d'esportazione

ERKLÄRUNG DES AUSFUHRERS/EXPORTEURS ')
DECLARATION DE L'EXPORTATEUR ')
DICHIARAZIONE DELL'ESPORTATORE ')

Der Unterzeichner, Ausfuhrer/Exporteur der auf der Vorderseite beschriebenen Waren,
 Je soussigné, exportateur des marchandises désignées au recto,
 Io sottoscritto, esportatore delle merci descritte a fronte,

ERKLÄRT, dass diese Waren die Voraussetzungen erfüllen, um die beigefügte Bescheinigung zu erlangen;
 DECLARE que ces marchandises remplissent les conditions requises pour l'obtention du certificat ci-annexé;
 DICHIARO che queste merci rispondono alle condizioni richieste per ottenere il certificato qui allegato;

BESCHREIBT den Sachverhalt, aufgrund dessen diese Waren die vorgenannten Voraussetzungen erfüllen, wie folgt:
 PRECISE les circonstances qui ont permis à ces marchandises de remplir ces conditions:
 PRECISO le circostanze che hanno permesso a queste merci di soddisfare a queste condizioni:

LEGT folgende Nachweise VOR (die Nachweise sind hier anzugeben und nur auf Verlangen vorzulegen):

PRESENTE les pièces justificatives suivantes (les pièces justificatives doivent être indiquées ici, mais ne sont à présenter que sur demande):

PRESENTO i seguenti documenti giustificativi (i documenti giustificativi vanno indicati qui, saranno però presentati solo su richiesta):

VERPFLICHTET SICH, auf Verlangen der zuständigen Behörden alle zusätzlichen Nachweise zu erbringen, die für die Ausstellung der beigefügten Bescheinigung erforderlich sind, und gegebenenfalls jede Kontrolle seiner Buchführung und der Herstellungsbedingungen für die obgenannten Waren zu dulden:

M'ENGAGE à présenter, à la demande des autorités compétentes toutes justifications supplémentaires que celles-ci jugeraient nécessaires en vue de la délivrance du certificat ci-annexé, ainsi qu'à accepter, le cas échéant, tout contrôle par lesdites autorités de ma comptabilité et des circonstances de la fabrication des marchandises susvisées;

M'IMPEGNO a presentare, su richiesta delle autorità competenti, qualsiasi giustificazione supplementare che dette autorità ritenessero indispensabile per il rilascio del certificato qui allegato, come pure ad accettare qualunque controllo, da parte delle dette autorità, della mia contabilità e delle circostanze relative alla fabbricazione delle merci di cui sopra;

BEANTWAGT die Ausstellung der beigefügten Bescheinigung für diese Waren.

DEMANDE la délivrance du certificat ci-annexé pour ces marchandises.

CHIEDO il rilascio del certificato qui allegato per queste merci.

(Ort und Datum / Lieu et date / Luogo e data)

VORPRÜFUNG¹⁾ Die zuständige Stelle bescheinigt die Richtigkeit dieser Erklärung	EXAMEN PREALABLE²⁾ L'organe compétent certifie conforme la présente déclaration	ESAME PRELIMINARE³⁾ L'ufficio competente certifica l'esattezza della presente dichiarazione
Stempel / Cachet / Timbro		
(Datum / Date / Data)		
(Unterschrift / Signature / Firma)		

(Unterschrift / Signature / Firma)

¹⁾ Vor dem Ausfüllen Rückseite der Warenverkehrsbescheinigung (Blatt 1) und insbesondere das «Merkblatt über die Ausstellung und Verwendung von Ursprungsnachweisen» (www.ezv.admin.ch) der Eidg. Zollinspektion beachten.
 Avant de remplir le formulaire, consultez les notes au verso du certificat de circulation des marchandises (feuille 1) et surtout les «instructions concernant l'établissement et l'utilisation des preuves d'origine» (www.ezv.admin.ch) de la Direction générale des douanes.
 Prima di compilare il modulo consultare il verso del certificato di circolazione delle merci (foglio 1) nonché le «istruzioni concernenti il rilascio e l'impiego di prove dell'origine» (www.ezv.admin.ch) della Direzione generale delle dogane.

²⁾ Die Erklärung des Ausfuhrers kann dem Ausfuhrzollamt entweder direkt oder mit Vorprüfung durch die zuständige Stelle, d.h. eine Handelskammer, eine Zollkreisdirektion oder das Zollinspektorat Zürich oder Kreuzlingen, Dienstabteilung St. Gallen unterbreitet werden.
 La déclaration de l'exportateur peut être remise au bureau de douane de sortie soit directement soit après examen préalable par l'organe compétent c.-à-d. par une Chambre de commerce, une Direction d'Arrondissement de douanes ou les inspections des douanes Zurich ou de Kreuzlingen, subdivision Saint-Gall.
 La dichiarazione dell'esportatore può essere presentata all'ufficio doganale d'esportazione direttamente oppure dopo esame preliminare di un ufficio competente, cioè di una Camera di commercio, di una Direzione di circondario delle dogane o dell'Ispettorato doganale di Zurigo o di Kreuzlingen. Suddivisione San Gallo.

3. INVOICE DECLARATION

Invoice declaration

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

French version:

L'exportateur des produits couverts par le présent document ⁽¹⁾ déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle.....⁽²⁾ selon les règles d'origine du Système généralisé de préférences tarifaires de la Suisse.

English version:

The exporter of the products covered by this document ⁽¹⁾ declares that, except where otherwise clearly indicated, these products are of origin.....⁽²⁾ according to the rules of origin of the Generalized System of Preferences of Switzerland.

(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⁾

¹ In the case of cumulation with Swiss-originating materials, the Swiss exporters having an approved exporter status must include here the customs authorization number obtained from the Directorate General of Swiss Customs.

² Origin of products to be indicated, which can be Switzerland (shipment of Swiss-originating materials to a beneficiary country) or a beneficiary country (export of a good to Switzerland). If in the beneficiary country cumulation with Swiss (Section 2.2.1), EU- or Norwegian materials (Section 2.2.2) has taken place, the following text must be included here respectively "CUMUL SUISSE" or "SWISS CUMULATION", "CUMUL CE" or "EC CUMULATION", "CUMUL NORVÈGE" or "NORWAY CUMULATION".

³ These indications may be omitted if the information is contained on the document itself.

⁴ Approved exporters are not required to sign.

Note that Sections 2.2.1 and 2.2.2 correspond to Sections 3.9A and 3.9 B respectively in this guide book.
