



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)
Handbook on the Scheme of Turkey
(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:

Directorate General of Customs

Section Origin and Textiles

Monbijoustr. 40

3003 Bern

Switzerland

Tel: +41 (0) 32 322 65 11

Fax: +41 (0) 31 322 78 72

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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% |
| <hr/> | |
| 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% |
| <hr/> | |
| 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 |
| 2210 | --Livers of bovine animals, frozen ---within the limits of the tariff quota (Q. No. 5) | | 40.00 |
| 2910 | --Edible offal of bovine animals (excl. tongues & livers), frozen ---within the limits of the tariff quota (Q. No. 5) | | 40.00 |
| 3010 | --Edible offal of swine, fresh/chilled ---of wild boar | free | |
| 3091 | --within the limits of the tariff quota (Q. No. 5) --Livers of swine, frozen | | 10.00 |
| 4110 | ---of wild boar | free | |
| 4191 | ---within the limits of the tariff quota (Q. No. 5) --Edible offal of swine (excl. liver), frozen | | 30.00 |
| 4910 | ---of wild boar | free | |
| 4991 | ---within the limits of the tariff quota (Q. No. 5) --Edible offal, n.e.s., fresh/chilled | | 30.00 |
| 8010 | ---within the limits of the tariff quota (Q. No. 5) --Edible offal, n.e.s., frozen | | 9.00 |
| 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: | | |
| 1110 | --Meat of fowls of species Gallus domesticus, not cut in pieces, fresh/chilled ---within the limits of the tariff quota (Q. No. 6) | | 6.00 |
| 1210 | --Meat of fowls of species Gallus domesticus, not cut in pieces, frozen ---within the limits of the tariff quota (Q. No. 6) | | 15.00 |
| 1481 | --Cuts & edible offal of species Gallus domesticus, frozen ---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 |
| 2410 | --Meat of turkeys, not cut in pieces, fresh/chilled ---within the limits of the tariff quota (Q. No. 6) | | 6.00 |
| 2510 | --Meat of turkeys, not cut in pieces, frozen ---within the limits of the tariff quota (Q. No. 6) | | 6.00 |
| 2781 | --Cuts & edible offal of turkey, frozen ---within the limits of the tariff quota (Q. No. 6) | | 15.00 |
| 2791 | ---within the limits of the tariff quota (Q. No. 6) --Meat of ducks/geese/guinea fowls, not cut in pieces, fresh/chilled | | 30.00 |
| 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: | | |
| 1000 | --Meat & edible meat offal of rabbits/hares, fresh/chilled/frozen ---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: | | |
| 1110 | --Hams, shoulders & cuts thereof , of swine, salted/in brine/dried/smoked, bone-in ---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 --Eels (<i>Anguilla</i> spp.), fresh/chilled (excl. fillets/other fish meat of 03.04/livers & roes) | free | |
| 6600 | ---eels (<i>Anguilla</i> spp.) --Fish, n.e.s. in 03.02, fresh/chilled (excl. fillets/other fish meat of 03.04/livers & roes). | free | |
| 6910 | ---freshwater fish --Fish livers & roes, fresh/chilled | free | |
| 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 --Eels (<i>Anguilla</i> spp.), frozen (excl. fillets/other fish meat of 03.04/livers & roes) | free | |
| 7600 | ---eels (<i>Anguilla</i> spp.) --Fish (excl. of 0303.71 - 0303.78), n.e.s., frozen (excl. fillets/other fish meat of 03.04/livers & roes) | free | |
| 7910 | ---freshwater fish --Fish livers & roes, frozen | free | |
| 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 --Fish fillets&other fish meat (excl. of 0304.21-0304.92, whether/not minced), frozen fillets | free | |
| 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 --Fish fillets, dried/salted/in brine but not smoked | free | |

| TARIFF HEADINGS | DESCRIPTION OF GOODS | PREFERENTIAL RATE | |
|-----------------|---|------------------------------|---|
| | | Applicable rate Fr./piece | Deductable amount from MFN rate Fr./piece |
| 3010 | ---of freshwater fish --Smoked fish (excl. of 0305.41 & 0305.42), incl. fillets | free | |
| 4910 | ---freshwater fish --Dried fish other than cod (<i>Gadus morhua</i> /ogac/ <i>macrocephalus</i>), whether/not salted but not smoked | free | |
| 5910 | ---freshwater fish --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 | free | |
| 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) --Milk & cream, concentrated (excl. in powder), unsweetened | | 25.00 |
| 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 --Buttermilk/curdled milk & cream/kephir & other fermented /acidified milk & cream, whether/not concentrated/ sweetened/flavoured/containing fruit/nuts/cocoa | free + vc | |
| 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 --Bulbs, tubers, tuberous roots, corms, crowns & rhizomes, in growth/in flower; chicory plants & roots (excl. of 12.12) | free | |
| 2099 | ---other | free | |
| 0602. | Other live plants (including their roots), cuttings and slips; mushroom spawn: --Unrooted cuttings & slips | | |
| 1000 | ---unrooted cuttings and slips --Roses, grafted/not, incl. their roots | free | |
| 4091 | ---with bare roots | | 20.00 |
| 4099 | ---other --Live plants, n.e.s., incl. their roots; mushroom spawn | | 20.00 |
| 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) --Fresh carnations | free | |
| 1210 | ---within the limits of the tariff quota (Q. No. 13) --Fresh orchids | free | |
| 1310 | ---within the limits of the tariff quota (Q. No. 13) --Fresh chrysanthemums | 20.00 | |
| 1410 | ---within the limits of the tariff quota (Q. No. 13) --Cut flowers & flower buds of a kind suit. for bouquets/ ornamental purposes(excl. of 0603.11-0603.14), fresh | 20.00 | |
| 1911 | ---of ligneous plants | 20.00 | |
| 1919 | ---other --Cut flowers & flower buds of a kind suit. for bouquets/ ornamental purposes, dried/dyed/bleached /impregnated/ othw. prepared | 20.00 | |
| 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: | | |
| 1090 | --Mosses & lichens ---other | free | |
| 9119 | --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 ---other | free | |
| 9990 | --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/ ---other (bleached, dyed, impregnated, etc.) | free | |
| 0701. | Potatoes, fresh or chilled: | | |
| 1010 | --Seed potatoes, fresh/chilled ---within the limits of the tariff quota (Q. No. 14) | free | |
| 9010 | --Potatoes other than seed potatoes, fresh/chilled ---within the limits of the tariff quota (Q. No. 14) | | 3.00 |
| 0702. | Tomatoes, fresh or chilled: | | |
| 0010 | --Tomatoes, fresh/chilled ---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: | | |
| 1011 | --Onions & shallots, fresh/chilled ---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) --Salad beetroot, salsify, celeriac, radishes & similar edible roots (excl. carrots & turnips), fresh/chilled | 2.00 | |
| 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) --Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), shelled/unshelled, fresh/ chilled | 5.00 | |
| 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) --Leguminous vegetables (excl. of 0708.10 & 0708.20), shelled/unshelled, fresh/chilled | free | |
| 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) --Celery (excl. celeriac), fresh/chilled | 5.00 | |
| 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) --Fruits of the genera Capsicum/Pimenta, fresh/chilled | 5.00 | |
| 6011 | ---from 1 November to 31 March --Spinach, New Zealand spinach & orache spinach (garden spinach), fresh/chilled | free | |
| 7010 | ---from December 16 to February 14 | 5.00 | |
| 7011 | ---within the limits of the tariff quota (Q. No. 15) | 5.00 | |
| 7090 | ---other --Vegetables, n.e.s. in 07.01-07.09, fresh/chilled | | 5.00 |
| 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 (<i>Pisum sativum</i>), dried, shelled, whether/not skinned/ split | | |
| 1019 | ---other | free | |
| 1099 | ---other | free | |
| | --Chickpeas (<i>garbanzos</i>), dried, shelled, whether/not skinned/ split | | |
| 2099 | ---other | free | |
| | --Beans of the species <i>Vigna mungo</i> (L.)/Hepper/ <i>Vigna radiata</i> (L.) Wilczek, dried, shelled, whether/not skinned/split | | |
| 3199 | ---other | free | |
| | --Small red (<i>Adzuki</i>) beans (<i>Phaseolus/Vigna angularis</i>), dried, shelled, whether/not skinned/split | | |
| 3219 | ---other | free | |
| 3299 | ---other | free | |
| | --Kidney beans, incl. white pea beans (<i>Phaseolus vulgaris</i>), 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 --Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp. (excl. of 0713.31-0713.33)), dried, shelled, whether/not skinned/split | free | |
| 3999 | ---other --Broad beans (<i>Vicia faba</i> var. major) & horse beans (<i>Vicia faba</i> var. equina/var. minor), dried, shelled, whether/not skinned/split | free | |
| 5099 | ---other --Dried leguminous vegetables, n.e.s., shelled, whether/not skinned/split | free | |
| 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 --Sweet potatoes | | 75.00 |
| 2090 | ---other --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 | | 75.00 |
| 9090 | ---other | | 75.00 |
| 0801. | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled: --Coconuts, desiccated | | |
| 1100 | ---desiccated --Cocunuts, other than desiccated | free | |
| 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 --Hazelnuts/filberts (<i>Corylus</i> spp.), shelled | free | |
| 2290 | ---other --Walnuts, in shell | free | |
| 3190 | ---other --Walnuts, shelled | free | |
| 3290 | ---other --Macadamia nuts | free | |
| 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: | | |
| 1019 | --Malt, not roasted ---other | free | |
| 2019 | --Malt, roasted ---other | free | |
| 1108. | Starches; inulin: | | |
| 1190 | --Wheat starch ---other | free | |
| 1290 | --Maize (corn) starch ---other | free | |
| 1390 | --Potato starch ---other | free | |
| 1490 | --Manioc (cassava) starch ---other | free | |
| 1919 | --Starches (excl. of 1108.11-1108.14) ---other | free | |
| 1999 | ---other | free | |
| 2090 | --Inulin ---other | free | |
| 1201. | Soya beans, whether or not broken: | | |
| 0099 | --Soya beans, whether/not broken ---other | free | |
| 1202. | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken: | | |
| 1099 | --Ground-nuts, not roasted/othw. cooked, in shell ---other | free | |
| 2099 | --Ground-nuts, not roasted/othw. cooked, shelled, whether/not broken ---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 --Flours & meals of oil seeds/oleaginous fruits other than of mustard (excl. soya beans) | free | |
| 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 --Fats & oils & their fractions, of fish, other than liver oils, whether/not refined but not chemically modified | free** | |
| 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 | ---Linnoxyn | 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) --Prepared/preserved preparations of liver of any animal | | 42.50 |
| 2010 | ---with a basis of goose liver --Prepared/preserved preparations of turkey (excl. homogenised preparations) | free | |
| 3110 | ---within the limits of the tariff quota (Q. No. 6) --Prepared/preserved preparations of fowls of the genus Gallus domesticus (excl. homogenised preparations) | | 25.00 |
| 3210 | ---within the limits of the tariff quota (Q. No. 6) --Prepared/preserved preparations of fowls of 01.05 (excl. turkey & fowls of the genus Gallus domesticus) | | 25.00 |
| 3910 | ---within the limits of the tariff quota (Q. No. 6) --Hams & cuts thereof | | 25.00 |
| 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 --Sardines, sardinella & brisling/sprats, prepared/preserved, whole/in pieces (excl. minced) | free | |
| 1390 | ---other --Tunas, skipjack & bonito (Sarda spp.), prepared/preserved, whole/in pieces (excl. minced) | free | |
| 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 --Bulgur wheat | free + vc | |
| 3000 | ---bulgur wheat --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. | free + vc | |
| 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 --Gingerbread&the like | free + vc | |
| 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 --Sweet biscuits | free + vc | |
| 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 % --Waffles & wafers | free + vc | |
| 3210 | ---not containing added sugar or other sweetening matter | free + vc | |
| 3220 | ---containing added sugar or other sweetening matter --Rusks, toasted bread & similar toasted products | free + vc | |
| 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 --Vegetables & mixtures of vegetables, preserved/preserved othw. than by vinegar/acetic acid, frozen, other than potatoes & products of 20.06 | free + vc | |
| 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 purTe 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 | free: but not from fruits pépin, cherries or quetsche | |
| | --Citrus fruit preparations (excl. homogenized), obt. by cooking, whether/not containing added sugar/other sweetening matter | | |
| 9110 | ---not containing added sugar or other sweetening matter | free | |
| 9120 | ---containing added sugar or other sweetening matter | free | |
| | --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 | free | |
| | --Nuts (excl. ground-nuts), incl. mixtures, prepared/preserved, whether/not containing added sugar/other sweetening matter/ spirit, n.e.s. | | |
| 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: | | |
| 1000 | --Soya sauce ---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: | | |
| 1000 | --Soups & broths & preparations therefor ---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: | | |
| 0010 | --Ice cream & other edible ice, whether/not containing cocoa ---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 --Food preparations, n.e.s. | free | |
| 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, specialities 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 | |
| 9020 | --Vermouth & other wine of fresh grapes flavoured with plants/ aromatic substance, in containers of > 2l ---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 | |
| 2000 | --Ethyl alcohol & other spirits, denatured, of any strength ---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 --Whiskies | free | |
| 3010 | ---in containers holding more than 2 litres | free | |
| 3020 | ---in containers holding not more than 2 litres --Rum & tafia | free | |
| 4010 | ---in containers holding more than 2 litres | free | |
| 4020 | ---in containers holding not more than 2 litres --Gin & Geneva | free | |

| 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 <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 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 <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 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⁾ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product |

(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 | <p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>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</p> | |
| 2711 | Petroleum gases and other gaseous hydrocarbons | <p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>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</p> | |
| 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 | <p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>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</p> | |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | <p>Operations of refining and/or one or more specific process(es) ^(?)</p> <p><i>or</i></p> <p>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</p> | |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | <p>(a) Least developed countries (hereinafter "LDCs")</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex 2811 | Sulphur trioxide | <p>(a) LDCs</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| (1) | (2) | (3) | |
|---------------|--|--|---|
| ex 2840 | Sodium perborate | <p>(a) LDCs</p> <p>Manufacture from disodium tetraborate pentahydrate</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from disodium tetraborate pentahydrate</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 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 | <p>(a) LDCs</p> <p>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</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| | – Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | <p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex Chapter 29 | Organic chemicals; except for: | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| (1) | (2) | (3) | |
|---------------------------------|---|---|--|
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol; except for: | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, 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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 2905 43; 2905 44; 2905 45 | Mannitol; D-glucitol (sorbitol); Glycerol | <p>(a) LDCs</p> <p>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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any 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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | <p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex 2932 | – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | <p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

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| (1) | (2) | (3) | |
|------------|--|--|---|
| | - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | <p>(a) LDCs</p> <p>Manufacture from materials of any heading</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | <p>(a) LDCs</p> <p>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</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | <p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| Chapter 30 | Pharmaceutical products | Manufacture from materials of any heading | |
| Chapter 31 | Fertilisers | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| (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 | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex 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 | <p>(a) LDCs</p> <p>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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex Chapter 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: | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | |

| (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 <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 Refining of crude tall oil <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 3805 | Spirits of sulphate turpentine, purified | (a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <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 Purification by distillation or refining of raw spirits of sulphate turpentine <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 3806 | Ester gums | (a) LDCs Manufacture from resin acids <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 resin acids <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 3807 | Wood pitch (wood tar pitch) | (a) LDCs Distillation of wood tar <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 Distillation of wood tar <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 |
| 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 <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 3823 <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) | |
|---------------|--|---|--|
| 3824 60 | Sorbitol other than that of sub-heading 2905 44 | <p>(a) LDCs</p> <p>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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any 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</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex Chapter 39 | Plastics and articles thereof; except for: | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex 3907 | – Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| | – Polyester | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| (1) | (2) | (3) | |
|---------------|---|---|--|
| ex 3920 | Ionomer sheet or film | <p>(a) LDCs</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex 3921 | Foil of plastic, metallised | <p>(a) LDCs</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| ex Chapter 40 | Rubber and articles thereof; except for: | <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | |
| 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 | <p>Manufacture from materials of any heading, except those of headings 4011 and 4012</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | |
| ex Chapter 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 garmetted 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 (?) |

| (1) | (2) | (3) | |
|---------------|--|--|---|
| 5007 | Woven fabrics of silk or of silk waste: | <p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p> |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product | |
| 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 (?) | |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | <p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p> |
| ex Chapter 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: | <p>(a) LDCs</p> <p>Weaving ⁽⁷⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, 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</p> | <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, 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⁾</p> |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product | |
| 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: | <p>(a) LDCs</p> <p>Weaving ⁽⁷⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, 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</p> | <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, 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⁾</p> |

| (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 (?) | |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | <p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>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</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p> |
| 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 (?) | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | <p>(a) LDCs</p> <p>Weaving (?)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p> |

| (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 <i>or</i> 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 <i>or</i> Fabric formation alone in the case of felt made from natural fibres (?) | |
| | - Other | Extrusion of man-made fibres accompanied by fabric formation, <i>or</i> 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 <i>or</i> Spinning accompanied with flocking <i>or</i> Flocking accompanied by dyeing (?) | |

| (1) | (2) | (3) | |
|---------------|---|---|--|
| Chapter 57 | Carpets and other textile floor coverings: | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Manufacture from coir yarn or sisal yarn or jute yarn</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p> <p><i>or</i></p> <p>Tufting accompanied by dyeing or by printing</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching (?)</p> <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> | |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | (a) LDCs | (b) Other beneficiary countries |
| | | <p>Weaving (?)</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or flocking or coating</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)</p> |

| (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 <i>or</i> 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 <i>or</i> 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 <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> 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 | <p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>- Knitted or crocheted fabrics</p> <p>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p> <p>- Other</p> | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting (7)</p> <p>Extrusion of man-made fibres accompanied by weaving</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by weaving</p> |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | <p>Weaving accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> |
| 5908 | <p>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:</p> <p>- Incandescent gas mantles, impregnated</p> <p>- Other</p> | <p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p> |
| 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) | |
|------------|---|---|--|
| | <p>- 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</p> | <p>(a) LDCs</p> <p>Weaving (7)</p> | <p>(b) Other beneficiary countries</p> <p>Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> -- coir yarn -- yarn of polytetrafluoroethylene (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-cyclohexanedimethanol and isophthalic acid |
| | <p>- Other</p> | <p>Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving (7)</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> | |
| Chapter 60 | Knitted or crocheted fabrics | <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product</p> | |

| (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 - Other | (a) LDCs Manufacture from fabric | (b) Other beneficiary countries Knitting and making-up (including cutting) ⁽⁷⁾ ⁽⁹⁾ |
| 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) <i>or</i> 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) <i>or</i> 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) <i>or</i> 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 | <p>Weaving accompanied by making-up (including cutting)</p> <p><i>or</i></p> <p>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⁾</p> <p><i>or</i></p> <p>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⁾</p> | |
| | - Other | <p>Weaving accompanied by making-up (including cutting)</p> <p><i>or</i></p> <p>Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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⁾</p> | |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: | | |
| | - Embroidered | <p>Weaving accompanied by making-up (including cutting)</p> <p><i>or</i></p> <p>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⁾</p> | |
| | - Fire-resistant equipment of fabric covered with foil of aluminised polyester | <p>Weaving accompanied by making-up (including cutting)</p> <p><i>or</i></p> <p>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⁾</p> | |
| | - 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) | |
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| 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 ⁽¹⁾ | 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 <i>or</i> 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 <i>or</i> 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 <i>or</i> 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 <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 |
| 7106, 7108 and 7110 | Precious metals: | |
| | – Unwrought | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 <i>or</i> Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 <i>or</i> 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 <i>or</i> 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) |
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| 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) | |
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| 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 <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 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 <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 | |
| 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 <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 | |
| 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 <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 8503 <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 |
| 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 <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 |
| 8519 | Sound recording and sound reproducing apparatus | (a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <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 8522 <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 |
| 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 <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 8522 <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 |
| 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 | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 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 | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |
| 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 | <p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8538</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p> | <p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product and of heading 8538</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |

| (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 <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 95 | Toys, games and sports requisites; 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 |
| 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 <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 |
| 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) SEMII – 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" pur 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 lettre "Pk" dans la case 8;
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

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

** Un visa officiel n'est pas exigé.

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

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

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.

**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.

2) Nur ausfüllen, wenn nach den internen Rechtsvorschriften des Ausfuhrstaates oder -gebietes erforderlich.

2) A remplir seulement lorsque les règles nationales du pays ou territoire d'exportation l'exigent.

2) Da riempire solo quando le norme nazionali del paese o territorio d'esportazione lo richiedono.

2) Complete only where the regulations of the exporting country or territory require.

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) | | EUR. 1 N° N 0200013 | |
| 3 Empfänger (Name, vollständige Anschrift, Staat) (Ausfüllung freigestellt) / Destinataire (nom, adresse complète, pays) (mention facult.) / Destinario (nome, indirizzo completo, paese) (indicazione facolt.) / Consignee (Name, full address, country) (Optional) | | 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 | |
| 6 Angaben über die Beförderung (Ausfüllung freigestellt) / Informations relatives au transport (mention facult.) / Informazioni riguardanti il trasporto (indicazione facolt.) / Transport Details (Optional) | | 2 Bescheinigung für den Präferenzverkehr zwischen der Schweiz / Suisse / Svizzera / Switzerland UN / E / T / E / AND SIEHE FELD 5 / VOIR RUBRIQUE 5 / CF RUBRICA 5 / SEE COLUMN 5 | |
| 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 | | 4 Ursprungsstaat⁴⁾ / Pays d'origine⁴⁾ / Paese d'origine⁴⁾ / Country of Origin⁴⁾ | 5 Bestimmungsstaat⁴⁾ / Pays de destination⁴⁾ / Paese di destinazione⁴⁾ / Country of destination⁴⁾ |
| 11 SICHTVERMERK DER ZOLLBEHÖRDE / VISA DE LA DOUANE / VISTO DELLA DOGANA / CUSTOMS ENDORSEMENT Die Richtigkeit der Erklärung wird bescheinigt / Déclaration certifiée conforme / Dichiarazione certificata conforme / Declaration Certified Ausfuhrpapier ⁴⁾ / Document d'exportation ⁴⁾ / Documento d'esportazione ⁴⁾ / Export Document ⁴⁾ Art / Modèle / Modello / Form _____ N° _____ Stempel / Cachet / Timbro / Stamp vom / du / del / from _____ Zollbehörde / Bureau de douane / Ufficio doganale / Customs office: Ausstellender Staat: SCHWEIZ Pays de délivrance: SUISSE Paese in cui è stato rilasciato: SVIZZERA Issuing Country or territory: SWITZERLAND (Datum / Date / Data / Date) _____ (Unterschrift / Signature / Firma / Signature) _____ | | 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 (Ausfüllung freigestellt / mention facult. / indicazione facolt. / Optional) | |
| 12 ERKLÄRUNG DES AUSFÜHRERS / DECLARATION DE L'EXPORTATEUR / DICHIARAZIONE DELL'ESPORATORE / DECLARATION BY THE EXPORTER Der Unterzeichner erklärt, dass die vorgenannten Waren die Voraussetzungen erfüllen, um diese Bescheinigung zu erlangen / Je soussigné déclare que les marchandises désignées ci-dessus remplissent les conditions requises pour l'obtention du présent certificat / Io sottoscritto dichiaro che le merci di cui sopra soddisfano alle condizioni richieste per ottenere il presente certificato / I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. (Ort und Datum / Lieu et date / Luogo e data / Place and date) _____ (Unterschrift / Signature / Firma / Signature) _____ | | | |

| | |
|--|---|
| <p>13 ERSUCHEN UM NACHPRÜFUNG, zu übersenden an: DEMANDE DE CONTRÔLE, à envoyer à: DOMANDA DI CONTROLLO, da inviare a: REQUEST FOR VERIFICATION, send to:</p> <p>Eidg. Oberzolldirektion Sektion Ursprung und Textilien CH 3003 Bern Schweiz</p> | <p>14 Ergebnis der Nachprüfung Résultat du contrôle Risultato del controllo Result of verification</p> |
| <p>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.</p> <p style="text-align: right;">Stempel / Cachet / Timbro / Stamp</p> <p>(Datum / Date / Data / Date)</p> <p>(Unterschrift / Signature / Firma / Signature)</p> | <p>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⁾</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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-annexées). Non risponde alle condizioni di autenticità e di regolarità richieste (si vedano le allegate osservazione). Does not meet the requirements as authenticity and accuracy (see remarks appended)</p> <p style="text-align: right;">Stempel / Cachet / Timbro / Stamp</p> <p>(Datum / Date / Data / Date)</p> <p>(Unterschrift / Signature / Firma / Signature)</p> <p>1) Zutreffendes Feld ankreuzen / Marquer d'un x la mention applicable / Segnare con una x la menzione applicabile / Insert X in the appropriate box</p> |

ANMERKUNGEN

- Die Warenverkehrsbescheinigung darf weder Rasuren noch Übermalungen aufweisen. Etwaige Änderungen sind so vorzunehmen, dass die irrümlichen 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.
- 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.
- Die Waren sind nach dem Handelsbrauch so genau zu bezeichnen, dass die Feststellung der Nämlichkeit möglich ist.

NOTES

- 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.
- 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.
- Les marchandises sont désignées selon les usages commerciaux avec les précisions suffisantes pour en permettre l'identification.

NOTE

- 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.
- 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.
- Le merci devono essere descritte secondo gli usi commerciali e con sufficiente precisione per permettere l'identificazione.

NOTES

- Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
- 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.
- 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) | EUR. 1 N° N 0200013 | |
| 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) | 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 | |
| 6 Angaben über die Beförderung (Ausfüllung freigestellt) / Informations relatives au transport (mention facult.) / Informazioni riguardanti il trasporto (indicazione facolt.) / Transport Details (Optional) | 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 | |
| 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 | 9 Rohmasse / Masse brut / Massa lordo / Gross weight (mass) (kg) oder / ou / o / or l, m³, etc. / ecc. | 10 Rechnungen / Factures / Fatture / Invoices (Ausfüllung 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
Copia per l'ufficio doganale d'esportazione

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

Der Unterzeichner, Ausführer/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;

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

(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 Ausführers kann dem Ausfuhrzollamt entweder direkt oder mit Vorprüfung durch die zuständige Stelle, d.h. eine Handelskammer, eine Zollinspektion 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'Ispektorato 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.
