II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2015/2446

of 28 July 2015

supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 290

Having regard to Regulation (EU) No 952/2013 of the European Parliament and the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Articles 2, 7, 10, 24, 31, 36, 40, 62, 65, 75, 88, 99, 106, 115, 122, 126, 131, 142, 151, 156, 160, 164, 168, 175, 180, 183, 186, 196, 206, 212, 216, 221, 224, 231, 235, 253, 265 thereof,

Whereas:

(1) Regulation (EU) No 952/2013 (Code), in its consistency with the Treaty on the Functioning of the European Union (TFEU), delegates on the Commission the power to supplement certain non-essential elements of the Code, in accordance with Article 290 TFEU. The Commission is therefore called to exercise new powers in the post-Lisbon Treaty context, in order to allow for a clear and proper application of the Code.

(2) During its preparatory work, the Commission has carried out appropriate consultations, including at expert level and with the relevant stakeholders, who actively contributed to the drafting of this Regulation.

(3) The Code promotes the use of information and communication technologies, as laid down in Decision No 70/2008/EC of the European Parliament and of the Council ([2]), which is a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls, thus reducing costs for business and risk for society. Therefore, all exchanges of information between customs authorities and between economic operators and customs authorities and the storage of such information using electronic data-processing techniques require specifications on the information systems dealing with the storage and processing of customs information and the need to provide for the scope and purpose of the electronic systems to be put in place in agreement with the Commission and the Member States. More specific information needs also to be provided for the specific systems related to customs formalities or procedures, or in the case of systems where the EU harmonised interface is defined as a component of the system offering a direct and EU harmonised access to trade, in the form of a service integrated in the electronic customs system.

(4) The procedures based on electronic systems laid down in Commission Regulation (EEC) No 2454/93 ([3]) and already applied for the areas of import, export and transit have proven to be efficient. Therefore, continuity in the application of those rules should be ensured.

([1]) OJ L 269, 10.10.2013, p. 1.
([2]) Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade (OJ L 23, 26.1.2008, p. 21).
([3]) Commission Regulation (EEC) No 2454/93 of 2 July 1993, laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).

(5) To facilitate the use of electronic data-processing techniques and to harmonise their use, common data requirements should be laid down for each of the areas for which those data-processing techniques are to be applied. The common data requirements should be in line with Union and national data protection provisions in force.

(6) In order to ensure a level playing field between postal operators and other operators, a uniform framework for the customs clearance of items of correspondence and postal consignments should be adopted in order to allow for the use of electronic systems. With a view to providing trade facilitation while preventing fraud and protecting the rights of consumers, appropriate and feasible rules for declaring postal items to customs should be laid down that take into due consideration the obligation of postal operators to provide universal postal service in accordance with the acts of the Universal Postal Union.

(7) In order to achieve additional flexibility for economic operators and customs authorities, it should be possible to allow for the use of means other than electronic data-processing techniques in situations where also the risk of fraud is limited. Those situations should in particular cover the notification of the customs debt, exchange of the information establishing the conditions for the relief of import duty; notification by the same means by the customs authorities where the declarant has lodged a declaration using means other than electronic data-processing techniques; presentation of the Master Reference Number (MRN) for transit in ways other than on a transit accompanying document, the possibility to lodge retrospectively an export declaration and to present the goods at the customs office of exit as well as evidence that the goods have left the custom territory of the Union or the exchange and storage of information relating to an application and a decision relating to binding origin information.

(8) In situations where the use of electronic data-processing techniques would mean excessive efforts for the economic operators, for the sake of the alleviation of those efforts, the use of other means should be allowed, in particular for the proof of the customs status of Union goods for commercial consignments of limited value or the use of oral declaration for export also for commercial goods provided that their value does not exceed the statistical threshold. The same applies to a traveller other than an economic operator for situations where he makes a request for a proof of the customs status of Union goods or for fishing vessels up to a certain length. Moreover, due to obligations emanating from international agreements which foresee that procedures are carried on paper it would be contrary to those agreements to impose an obligation to use electronic data-processing techniques.

(9) For the purpose to have a unique identification of economic operators it should be clarified that each economic operator is to register only once with a clearly defined data set. The registration of economic operators not established in the European Union as well as of persons other than economic operators allows for the proper functioning of electronic systems that require an EORI number as an unequivocal reference to the economic operator. Data should not be stored for longer than needed and therefore rules for the invalidation of an EORI number should be foreseen.

(10) The period for exercising the right to be heard by a person applying for a decision relating to the application of the customs legislation (applicant) should be sufficient to allow the applicant to prepare and submit his point of view to the customs authorities. That period, should, nevertheless, be reduced in cases where the decision pertains to the results of the control of goods not properly declared to customs.

(11) In order to strike a balance between the effectiveness of the customs authorities' tasks and the respect of the right to be heard, it is necessary to provide for certain exemptions from the right to be heard.

(12) In order to enable the customs authorities to take decisions which will have a Union-wide validity in the most efficient way, uniform and clear conditions for both the customs administrations and the applicant should be established. Those conditions should relate in particular to the acceptance of an application for a decision, not only with regard to new applications, but also taking into account any previous decision annulled or revoked, as this acceptance should encompass only applications that provide customs authorities with the necessary elements to analyse the request.

(13) In cases where the customs authorities ask for additional information which is necessary for them to reach their decision, it is appropriate to provide for an extension of the time-limit for taking that decision, in order to assure an adequate examination of all the information provided by the applicant.

(14) In certain cases a decision should take effect from a date which is different from the date on which the applicant receives it or is deemed to have received it, namely when the applicant has requested a different date of effect or the effect of the decision is conditional to the completion of certain formalities by the applicant. Those cases should be thoroughly identified, for the sake of clarity and legal certainty.

(15) For the same reasons, the cases where a customs authority has the obligation to re-assess and, where appropriate, suspend a decision should also be thoroughly identified.

(16) With a view to ensuring the necessary flexibility and in order to facilitate audit-based controls, a supplementary criterion should be established for those cases where the competent customs authority cannot be determined according to the third subparagraph of Article 22(1) of the Code.

(17) For the sake of trade facilitation, it is desirable to determine that applications for decisions relating to binding information may also be submitted in the Member State where the information is to be used.

(18) In order to avoid the issuing of incorrect or non-uniform decisions relating to binding information, it is appropriate to determine that specific time-limits should apply for issuing such decisions in cases where the normal time-limit cannot be met.

(19) While the simplifications for an Authorised Economic Operator (AEO) should be determined as part of the specific provisions on customs simplifications for reasons of convenience, facilitations for AEO have to be assessed against the security and safety risks associated with a particular process. Since the risks are addressed where an economic operator authorised for security and safety as referred to in Article 38(2)(b) of the Code (AEOS) lodges a customs declaration or a re-export declaration for goods taken out of the customs territory of the Union, risk analysis for security and safety purposes should be carried out on the basis of such declaration and no additional particulars related to security and safety should be required. With a view to the criteria for granting the status, the AEO should enjoy a favourable treatment in the context of controls unless the controls are jeopardised or required according to a specific threat level or by other Union legislation.

(20) By Decision 94/800/EC [1] the Council approved the Agreement on Rules of Origin (WTO-GATT 1994), annexed to the final act signed in Marrakesh on 15 April 1994. The Agreement on Rules of Origin states that specific rules for origin determination of some product sectors should first of all be based on the country where the production process has led to a change in tariff classification. Only where that criterion does not allow to determine the country of last substantial transformation can other criteria be used, such as a value added criterion or the determination of a specific processing operation. Considering that the Union is party to that Agreement it is appropriate to lay down provisions in the Union customs legislation reflecting those principles laid down in that Agreement for the determination of the country where goods underwent their last substantial transformation.

(21) In order to prevent manipulation of the origin of imported goods with the purpose of avoiding the application of commercial policy measures, the last substantial processing or working should in some cases be deemed not to be economically justified.

(22) Rules of origin applicable in connection with the definition of the concept of 'originating products' and with cumulation within the framework of the Union's Generalised System of Preferences (GSP) and of the preferential tariff measures adopted unilaterally by the Union for certain countries or territories should be established in order to ensure that the preferences concerned are only granted to products genuinely originating in GSP beneficiary countries and in these countries or territories, respectively and thus benefit their intended recipients.

(23) In view of avoiding disproportionate administrative costs while ensuring protection of the financial interests of the Union, it is necessary, in the context of simplification and facilitation, to ensure that the authorisation granted to determine specific amounts relating to the customs value on the basis of specific criteria is subject to appropriate conditions.

[1] Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

(24) It is necessary to establish calculation methods in order to determine the amount of import duty to be charged on processed products obtained under inward processing, as well as for cases where a customs debt is incurred for processed products resulting from the outward processing procedure and where specific import duty is involved.

(25) No guarantee should be required for goods placed under the temporary admission procedure where this is not economically justified.

(26) The types of security most used for ensuring payment of a customs debt are a cash deposit or its equivalent or the provision of an undertaking given by a guarantor; however, economic operators should have the possibility to provide to the customs authorities other types of guarantee as long as those types provide equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid. It is therefore necessary to determine those other types of guarantee and specific rules regarding their use.

(27) In order to ensure a proper protection of the financial interests of the Union and of the Member States and a level playing field between economic operators, economic operators should only benefit from a reduction of the level of the comprehensive guarantee or from a guarantee waiver if they fulfil certain conditions demonstrating their reliability

(28) In order to ensure legal certainty it is necessary to supplement the rules of the Code on the release of the guarantee where goods are placed under the Union transit procedure and where a CPD carnet or an ATA carnet is used.

(29) The notification of the customs debt is not justified under certain circumstances where the amount concerned is less than EUR 10. The customs authorities should therefore be exempted from notification for the customs debt in those cases.

(30) In order to avoid recovery proceedings where remission of import or export duty is likely to be granted, there is a need to provide for a suspension of the time-limit for payment of the amount of duty until the decision has been taken. In order to protect the financial interests of the Union and the Member States a guarantee should be required to benefit from such suspension except where this would cause serious economic or social difficulties. The same should apply where the customs debt is incurred through non-compliance, provided that no deception or obvious negligence can be attributed to the person concerned.

(31) In order to ensure uniform conditions for the implementation of the Code and to offer clarification as to the detailed rules on the basis of which the UCC provisions are to be put into practice, including the specifications and the procedures to be fulfilled, requirements and clarifications should be included on the conditions for application for repayment or remission, the notification of a decision on repayment or remission, the formalities and the time-limit to take a decision on repayment or remission. General provisions should be applicable when decisions are to be taken by the Member States' customs authorities, whereas it is appropriate to lay down a specific procedure for those cases where a decision is to be taken by the Commission.. This Regulation regulates the procedure concerning the decision of repayment or remission to be taken by the Commission, notably on the transmission of the file to the Commission, the notification of the decision and the application of the right to be heard, taking into account the Union interest in ensuring that the customs provisions are respected and the interests of economic operators acting in good faith.

(32) Where the extinguishment of the customs debt occurs due to situations of failures with no significant effect on the correct operation of the customs procedure concerned, those situations should include in particular cases of non-compliance with certain obligations provided that the non-compliance can be remedied afterwards.

(33) The experience gained with the electronic system relating to entry summary declarations and the requirements for customs stemming from the EU Action Plan on Air Cargo Security ([1]) have highlighted the need for improving the data quality of such declarations, notably by requiring the real supply-chain parties to motivate the transaction and movements of goods. Since contractual arrangements prevent the carrier from providing all of the required particulars, those cases and the persons holding and required to provide that data should be determined.

([1]) Council document 16271/1/10 Rev. 1.

(34) In order to allow for further improving the effectiveness of security and safety-related risk analysis for air transport and, in the case of containerised cargo, for maritime transport, required data should be submitted before loading the aircraft or the vessel, while in the other cases of transport of goods risk analysis can effectively also be carried out where the data is submitted before the arrival of goods in the customs territory of the Union. For the same reason, it is justified to replace the general waiver from the obligation to lodge an entry summary declaration for goods moved under the acts of the Universal Postal Union by a waiver for items of correspondence and to remove the waiver based on the value of the goods as the value cannot be a criterion for assessing the security and safety risk.

(35) In order to ensure a smooth flow in the movement of goods, it is appropriate to apply certain customs formalities and controls to trade in Union goods between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC [1] or of Council Directive 2008/118/EC [2] apply and the rest of the customs territory of the Union, or to trade between parts of that territory where those provisions do not apply.

(36) The presentation of the goods on arrival in the customs territory of the Union and the temporary storage of goods should as a general rule take place in the premises of the competent customs office or in temporary storage facilities operated exclusively by the holder of an authorisation granted by the customs authorities. However, in order to achieve additional flexibility for economic operators and customs authorities, it is appropriate to provide for the possibility to approve, a place other than the competent customs office for the purposes of the presentation of goods or a place other than a temporary storage facility for the temporary storage of the goods.

(37) In order to increase clarity for the economic operators in respect of the customs treatment of goods entering the customs territory of the Union, rules should be defined for situations where the presumption of the customs status of Union goods does not apply. Furthermore, rules should be laid down for situations where goods keep their customs status as Union goods when they have temporarily left the customs territory of the Union and re-enter so that both traders and the customs administrations can handle those goods efficiently at re-entry. Conditions for the granting of facilitation in the establishment of the proof of the customs status of Union goods should be determined with a view to alleviating the administrative burden for the economic operators.

(38) In order to facilitate the correct application of the benefit of relief from import duty, it is appropriate to determine the cases where goods are considered to be returned in the state in which they were exported and the specific cases of returned goods which have benefited from measures laid down under the common agricultural policy and also benefit from relief from import duty.

(39) In the case where a simplified declaration for placing goods under a customs procedure is regularly used, appropriate conditions and criteria, similar to the ones applying to AEOs, should be fulfilled by the authorisation holder, in order to ensure the adequate use of simplified declarations. The conditions and criteria should be proportionate to the benefits of the regular use of simplified declarations. Moreover, harmonised rules should be established with regard to the time-limits for lodging a supplementary declaration and any supporting documents which are missing at the time where the simplified declaration is lodged.

(40) In order to seek a balance between facilitation and control, appropriate conditions, distinct from the ones applicable for special procedures, should be laid down for the use of the simplified declaration and entry in the declarant's records as simplifications for placing goods under a customs procedure.

(41) Due to the requirements as regards the supervision of the exit of goods, entry in the declarant's records for export or re-export should be possible only where the customs authorities can deal without a customs declaration on the basis of a transaction and limited to specific cases.

(42) Where an amount of import duty is potentially not payable as a result of a request for the granting of a tariff quota, the release of the goods should not be conditional upon the lodging of a guarantee where there is no reason to suppose that the tariff quota will be very shortly exhausted.

[1] Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).
[2] Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

(43) In order to achieve additional flexibility for economic operators and customs authorities, authorized banana weighers should be allowed to draw up banana weighing certificate that will be used as supporting documents for the verification of the customs declaration for release for free circulation..

(44) In certain situations it is appropriate that a customs debt does not incur and import duty is not payable by the holder of the authorisation. Therefore, it should be possible to extend the time-limit for the discharge of a special procedure in such cases.

(45) In the interest of having the right balance between minimising the administrative burden for both the customs administrations and the economic operators and ensuring the correct application of the transit procedures and preventing misuse, transit simplifications should be made available to reliable economic operators and on the basis of harmonised criteria to the widest possible extent. Therefore, the requirements for access to those simplifications should be aligned with the conditions and criteria applying to the economic operators who wish to be granted the status of AEO.

(46) In order to prevent possible fraudulent actions in cases of certain transit movements linked with export, rules for specific cases should be determined where goods having the customs status of Union goods are placed under the external transit procedure.

(47) The Union is a contracting party to the Convention on temporary admission [1], including any subsequent amendments thereof (Istanbul Convention). Therefore, the requirements of specific use under temporary admission which allow the temporary use of non-Union goods in the customs territory of the Union with total or partial relief from import duty, which are laid down in this Regulation, have to be in line with that Convention.

(48) Customs procedures concerning customs warehousing, free zones, end-use, inward processing and outward processing should be simplified and rationalised in order to make the use of special procedures more attractive for trade. Therefore, the various inward processing procedures under the drawback system and the suspension system and the processing under customs control should be merged into a single procedure of inward processing.

(49) Legal certainty and equal treatment between economic operators require the indication of the cases in which an examination of the economic conditions for inward and outward processing is required.

(50) In order for traders to benefit from increased flexibility regarding the use of equivalent goods, it should be possible to use equivalent goods under the outward processing procedure.

(51) In order to reduce administrative costs, a longer period of validity of authorisations for specific use and processing than the one applied under Regulation (EEC) No 2454/93 should be laid down.

(52) A bill of discharge should not only be required for inward processing but also for end-use in order to facilitate the recovery of any amount of import duty and hence, to safeguard the financial interests of the Union.

(53) It is appropriate to determine clearly the cases in which movement of goods which have been placed under a special procedure other than transit is allowed, so that it is not necessary to use the external Union transit procedure which would require two additional customs declarations.

(54) In order to ensure the most effective and the least disruptive risk analysis, the pre-departure declaration should be lodged within time-limits taking account of the particular situation of the mode of transport concerned. For maritime transport, in the case of containerised cargo, required data should be submitted already within a time-limit before loading the vessel, while in the other cases of transport of goods risk analysis can effectively also be carried out where the data is submitted within a time-limit subject to the departure of goods from the customs territory of the Union. The obligation to lodge a pre-departure declaration should be waived where the type of goods, their transport modalities or their specific situation allow for the assessment that no security and safety risk related data need to be required without prejudice to the obligations related to export or re-export declarations.

[1] OJ L 130, 27 May 1993, p. 1.

(55) In order to achieve additional flexibility for the customs authorities when dealing with certain irregularities in the framework of the export procedure, it should be possible to invalidate the customs declaration on customs initiative.

(56) In order to safeguard the legitimate interests of economic operators and ensure the continued validity of decisions taken and authorisations granted by customs authorities on the basis of the provisions of the Code and or on the basis of Council Regulation (EEC) No 2913/92 [1] and Regulation (EEC) No 2454/93, it is necessary to establish transitional provisions in order to allow for the adaptation of those decisions and authorisations to the new legal rules.

(57) In order to afford Member States sufficient time to adjust customs seals and seals of a special type used to ensure the identification of goods under a transit procedure to the new requirements laid down in this Regulation, it is appropriate to provide for a transitional period during which Member States may continue using seals satisfying the technical specifications laid down in Regulation (EEC) No 2454/93.

(58) The general rules supplementing the Code are closely interlinked, they cannot be separated due to the inter-relatedness of their subject matter while they contain horizontal rules that apply across several customs procedures. Therefore, it is appropriate to group them together in a single Regulation in order to ensure legal coherence,

(59) The provisions of this Regulation should apply as from 1 May 2016 in order to enable the full application of the Code,

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

CHAPTER 1

Scope of the customs legislation, mission of customs and definitions

Article 1

Definitions

For the purposes of this Regulation, the following definitions shall apply:

(1) 'agricultural policy measure' means the provisions related to import and export activities for products which are covered by Annex 71-02, points 1, 2 and 3.;

(2) 'ATA Carnet' means an international customs document for temporary admission issued in accordance with the ATA Convention or the Istanbul Convention;

(3) 'ATA Convention' means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961;

(4) 'Istanbul Convention' means the Convention on temporary admission done at Istanbul on 26 June 1990;

(5) 'baggage' means all goods carried by whatever means in relation to a journey of a natural person;

(6) 'Code' means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;

(7) 'Union airport' means any airport situated in the customs territory of the Union;

(8) 'Union port' means any sea port situated in the customs territory of the Union;

[1] Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 91).

(9) 'Convention on a common transit procedure' means the Convention on a common transit procedure ([1]);

(10) 'common transit country' means any country, other than a Member State of the Union that is a contracting party to the Convention on a common transit procedure;

(11) 'third country' means a country or territory outside the customs territory of the Union;

(12) 'CPD Carnet' means an international customs document used for temporary admission of means of transport issued in accordance with the Istanbul Convention;

(13) 'customs office of departure' means the customs office where the customs declaration placing goods under a transit procedure is accepted;

(14) 'customs office of destination' means the customs office where the goods placed under a transit procedure are presented in order to end the procedure;

(15) 'customs office of first entry' means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory.

(16) 'customs office of export' means the customs office where the export declaration or the re-export declaration is lodged for goods being taken out of the customs territory of the Union;

(17) 'customs office of placement' means customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods for a special procedure;

(18) 'Economic Operators Registration and Identification number' (EORI number) means an identification number, unique in the customs territory of the Union, assigned by a customs authority to an economic operator or to another person in order to register him for customs purposes;

(19) 'exporter' means

(a) the person established in the customs territory of the Union who, at the time when the declaration is accepted, holds the contract with the consignee in the third country and has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union,

(b) the private individual carrying the goods to be exported where these goods are contained in the private individual's personal baggage,

(c) in other cases, the person established in the customs territory of the Union who has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.

(20) 'generally accepted accounting principles' means the principles which are recognised or have substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared;

(21) 'goods of a non-commercial nature' means

(a) goods contained in consignments sent by one private individual to another, where such consignments:

(i) are of an occasional nature;

([1]) OJ L 226, 13.8.1987, p. 2.

(ii) contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest; and

(iii) are sent to the consignee by the consignor free of payment of any kind;

(b) goods contained in travellers' personal baggage, where they:

(i) are of an occasional nature; and

(ii) consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported or exported for commercial reasons;

(22) 'Master Reference Number' (MRN) means the registration number allocated by the competent customs authority to declarations or notifications referred to in Article 5(9) to (14) of the Code, to TIR operations or to proofs of the customs status of Union goods;

(23) 'period for discharge' means the time by which goods placed under a special procedure, except transit, or processed products must be placed under a subsequent customs procedure, must be destroyed, must have been taken out of the customs territory of the Union or must be assigned to their prescribed end-use. In case of outward processing the period for discharge means the period within which goods temporarily exported may be re-imported into the customs territory of the Union in the form of processed products and placed under release for free circulation, in order to able to benefit from total or partial relief from import duties;

(24) 'goods in postal consignment' means goods other than items of correspondence, contained in a postal parcel or package and conveyed under the responsibility of or by a postal operator in accordance with the provisions of the Universal Postal Union Convention adopted on 10 July 1984 under the aegis of the United Nations Organisation;

(25) 'postal operator' means an operator established in and designated by a Member State to provide the international services governed by the Universal Postal Convention;

(26) 'items of correspondence' means letters, postcards, braille letters and printed matter not liable to import or export duty;

(27) 'outward processing IM/EX' means the prior import of processed products obtained from equivalent goods under outward processing before the export of the goods they are replacing, referred to in Article 223(2)(d) of the Code;

(28) 'outward processing EX/IM' means the export of Union goods under outward processing before the import of processed products;

(29) 'inward processing EX/IM' means the prior export of processed products obtained from equivalent goods under inward processing before the import of the goods they are replacing, referred to in Article 223(2)(c) of the Code;

(30) 'inward processing IM/EX' means the import of non-Union goods under inward processing before the export of processed products;

(31) 'private individual' means natural persons other than taxable persons acting as such as defined by Council Directive 2006/112/EC ;

(32) 'public customs warehouse type I' means a public customs warehouse where the responsibilities referred to in Article 242(1) of the Code lie with the holder of the authorisation and with the holder of the procedure;

(33) 'public customs warehouse type II' means a public customs warehouse where the responsibilities referred to in Article 242(2) of the Code lie with the holder of the procedure;

(34) 'single transport document' means in the context of customs status a transport document issued in a Member State covering the carriage of the goods from the point of departure in the customs territory of the Union to the point of destination in that territory under the responsibility of the carrier issuing the document;

(35) 'special fiscal territory' means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply;

(36) 'supervising customs office' means

(a) in case of temporary storage as referred to in Title IV of the Code or in case of special procedures other than transit as referred to in Title VII of the Code, the customs office indicated in the authorisation to supervise either the temporary storage of the goods or the special procedure concerned;

(b) in case of simplified customs declaration, as referred to in Article 166 of the Code, centralised clearance, as referred to in Article 179 of the Code, entry in the records, as referred to in Article 182 of the Code the customs office indicated in the authorisation to supervise the placing of the goods under the customs procedure concerned;

(37) 'TIR Convention' means the Customs Convention on the International Transport of Goods under cover of TIR carnets done at Geneva on 14 November 1975;

(38) 'TIR operation' means the movement of goods within the customs territory of the Union in accordance with the TIR Convention;

(39) 'transhipment' means the loading or unloading of products and goods on board a means of transport to another means of transport;

(40) 'traveller' means any natural person who:

(a) enters into the customs territory of the Union temporarily and is not normally resident there, or

(b) returns to the customs territory of the Union where he is normally resident, after having been temporarily outside this territory, or

(c) temporarily leaves the customs territory of the Union where he is normally resident, or

(d) leaves the customs territory of the Union after a temporary stay, without being normally resident there;

(41) 'waste and scrap' means either of the following:

(a) goods or products which are classified as waste and scrap in accordance with the Combined Nomenclature;

(b) in the context of end-use or inward processing, goods or products resulting from a processing operation, which have no or low economic value and which cannot be used without further processing.

(42) 'pallet' means a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure;

(43) 'Union factory ship' means a vessel which is registered in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board;

(44) 'Union fishing vessel' means a vessel which is registered in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board;

(45) 'regular shipping service' means a service which carries goods in vessels that ply only between Union ports and does not come from, go to or call at any points outside the customs territory of the Union or any points in a free zone of a Union port.

CHAPTER 2

Rights and obligations of persons with regard to the customs legislation

Section 1

Provision of information

Subsection 1

Common data requirements for data exchange and storage

Article 2

Common data requirements

(Article 6(2) of the Code)

1. The exchange and storage of information required for applications and decisions shall be subject to the common data requirements set out in Annex A.

2. The exchange and storage of information required for declarations, notifications and proof of customs status shall be subject to the common data requirements set out in Annex B.

Subsection 2

Registration of persons with the customs authorities

Article 3

Data content of EORI record

(Article 6(2) of the Code)

At the time of registration of a person, the customs authorities shall collect and store the data laid down in Annex 12-01 concerning that person. That data shall constitute the EORI record.

Article 4

Submission of particulars for EORI registration

(Article 6(4) of the Code)

Customs authorities may allow persons to submit the particulars necessary for the EORI registration by means other than electronic data-processing techniques.

Article 5

Economic operators not established in the customs territory of the Union

(Article 22(2) and 9(2) of the Code)

1. An economic operator not established in the customs territory of the Union shall register before:

(a) lodging a customs declaration in the customs territory of the Union other than the following declarations:

(i) a customs declaration made in accordance with Articles 135 to 144;

(ii) a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure;

(iii) a customs declaration made under the Convention on a common transit procedure ([1]) by an economic operator established in a common transit country;

(iv) a customs declaration made under the Union transit procedure by an economic operator established in Andorra or in San Marino;

(b) lodging an exit or entry summary declaration in the customs territory of the Union;

(c) lodging a temporary storage declaration in the customs territory of the Union;

(d) acting as a carrier for the purposes of transport by sea, inland waterway or air;;

(e) acting as a carrier who is connected to the customs system and wishes to receive any of the notifications provided for in the customs legislation regarding the lodging or amendment of entry summary declarations.

2. Notwithstanding paragraph 1(a)(ii), economic operators not established in the customs territory of the Union shall register with the customs authorities before lodging a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure where registration is required for the use of the common guarantee management system.

3. Notwithstanding paragraph 1(a)(iii), economic operators established in a common transit country shall register with the customs authorities before lodging a customs declaration under the Convention on a common transit procedure where that declaration is lodged instead of an entry summary declaration or is used as a pre-departure declaration.

4. Notwithstanding paragraph 1(a)(iv), economic operators established in Andorra or in San Marino shall register with the customs authorities before lodging a customs declaration made under the Union transit procedure where that declaration is lodged instead of an entry summary declaration or is used as a pre-departure declaration.

5. By derogation from paragraph 1(d), an economic operator acting as a carrier for the purposes of transport by sea, inland waterway or air shall not register with the customs authorities where he has been assigned a third country unique identification number in the framework of a third country traders' partnership programme which is recognised by the Union.

6. Where registration is required in accordance with this Article, it shall be done with the customs authorities responsible for the place where the economic operator lodges a declaration or applies for a decision.

Article 6

Persons other than economic operators

(Article 9(3) of the Code)

1. Persons other than economic operators shall register with the customs authorities where one of the following conditions is met:

(a) such registration is required by the legislation of a Member State;

(b) the person engages in operations for which an EORI number must be provided pursuant to Annex A and Annex B.

2. By way of derogation from paragraph 1, where a person other than an economic operator only occasionally lodges customs declarations, and the customs authorities consider this to be justified, registration shall not be required.

([1]) OJ L 226, 13.8.1987, p. 2.

Article 7

Invalidation of an EORI number

(Article 9(4) of the Code)

1. The customs authorities shall invalidate a EORI number in any of the following cases:

(a) upon request by the registered person;

(b) when the customs authority is aware that the registered person has ceased the activities requiring the registration.

2. The customs authority shall record the date of invalidation of the EORI number and shall notify it to the registered person.

Section 2

Decisions relating to the application of the customs legislation

Subsection 1

Right to be heard

Article 8

Period for the right to be heard

(Article 22(6) of the Code)

1. The period for the applicant to express his point of view before a decision which would adversely affect him is taken shall be 30 days.

2. Notwithstanding paragraph 1, where the decision pertains to the results of the control of goods for which no summary declaration, temporary storage declaration, re-export declaration or customs declaration has been lodged, the customs authorities may require the person concerned to express his point of view within 24 hours.

Article 9

Means for the communication of the grounds

(Article 6(3)(a) of the Code)

Where the communication referred to in the first subparagraph of Article 22(6) of the Code is made as part of the process of verification or control, the communication may be made using means other than electronic data-processing techniques.

Where the application is submitted or the decision is notified using means other than electronic data-processing techniques, the communication may be made using the same means.

Article 10

Exceptions to the right to be heard

(Article 22(6), 2nd subparagraph of the Code)

The specific cases where the applicant is not given an opportunity to express his point of view shall be the following:

(a) where the application for a decision does not fulfil the conditions laid down in Article 11 ;

(b) where the customs authorities notify the person who lodged the entry summary declaration that the goods are not to be loaded in the case of containerised maritime traffic and of air traffic;

(c) where the decision concerns a notification to the applicant of a Commission decision as referred to in Article 116(3) of the Code;

(d) where an EORI number is to be invalidated.

Subsection 2

General rules on decisions taken upon application

Article 11

Conditions for the acceptance of an application

(Article 22(2) of the Code)

1. An application for a decision relating to the application of the customs legislation shall be accepted provided that the following conditions are met:

(a) where required under the procedure which the application concerns, the applicant is registered in accordance with Article 9 of the Code;

(b) where required under the procedure which the application concerns, the applicant is established in the customs territory of the Union;

(c) the application has been submitted to a customs authority designated to receive applications in the Member State of the competent customs authority referred to in the third subparagraph of Article 22(1) of the Code;

(d) the application does not concern a decision with the same purpose as a previous decision addressed to the same applicant which, during the one year period preceding the application, was annulled or revoked on the grounds that the applicant failed to fulfil an obligation imposed under that decision.

2. By way of derogation from paragraph 1(d), the period referred to therein shall be three years where the previous decision was annulled in accordance with Article 27(1) of the Code, or the application is an application for the status of authorised economic operator submitted in accordance with Article 38 of the Code.

Article 12

Customs authority competent to take the decision

(Article 22(1) of the Code)

Where it is not possible to determine the competent customs authority in accordance with the third subparagraph of Article 22(1) of the Code, the competent customs authority shall be that of the place where the applicant's records and documentation enabling the customs authority to take a decision (main accounts for customs purposes) are held or accessible.

Article 13

Extension of the time-limit for taking a decision

(Article 22(3) of the Code)

1. Where, after acceptance of the application, the customs authority competent to take the decision considers it necessary to ask for additional information from the applicant in order to reach its decision, it shall set a time-limit that shall not exceed 30 days for the applicant to provide that information. The time-limit for taking a decision laid down in Article 22(3) of the Code shall be extended by that period of time. The applicant shall be informed of the extension of the time-limit for taking a decision.

2. Where Article 8(1) is applied, the time-limit for taking the decision laid down in Article 22(3) of the Code shall be extended by a period of 30 days. The applicant shall be informed of the extension.

3. Where the customs authority competent to take the decision has extended the period for consultation of another customs authority, the time-limit for taking the decision shall be extended by the same period of time as the extension of the consultation period. The applicant shall be informed of the extension of the time-limit for taking a decision.

4. Where there are serious grounds for suspecting an infringement of customs legislation and the customs authorities conduct investigations based on those grounds, the time-limit to take the decision shall be extended by the time necessary to complete those investigations. That extension shall not exceed nine months. Unless it would jeopardise the investigations, the applicant shall be informed of the extension.

Article 14

Date of effect

(Article 22(4) and (5) of the Code)

The decision shall take effect from a date which is different from the date on which the applicant receives it or is deemed to have received it in the following cases:

(a) where the decision will favourably affect the applicant and the applicant has requested a different date of effect, in which case the decision shall take effect from the date requested by the applicant provided it is subsequent to the date on which the applicant receives the decision or is deemed to have received it;

(b) where a previous decision has been issued with a limitation of time and the sole aim of the current decision is to extend its validity, in which case the decision shall take effect from the day after the expiry of the period of validity of the former decision;

(c) where the effect of the decision is conditional on the completion of certain formalities by the applicant, in which case the decision shall take effect from the day on which the applicant receives, or is deemed to have received, the notification from the competent customs authority stating that the formalities have been satisfactorily completed.

Article 15

Re-assessment of a decision

(Article 23(4)(a) of the Code)

1. The customs authority competent to take the decision shall re-assess a decision in the following cases:

(a) where there are changes to the relevant Union legislation affecting the decision;

(b) where necessary as a result of the monitoring carried out;

(c) where necessary due to information provided by the holder of the decision in accordance with Article 23(2) of the Code or by other authorities.

2. The customs authority competent to take the decision shall communicate the result of the re-assessment to the holder of the decision.

Article 16

Suspension of a decision

(Article 23(4)(b) of the Code)

1. The customs authority competent to take the decision shall suspend the decision instead of annulling, revoking or amending it in accordance with Articles 23(3), 27 or 28 of the Code where:

(a) that customs authority considers that there may be sufficient grounds for annulling, revoking or amending the decision, but does not yet have all necessary elements to decide on the annulment, revocation or amendment;

(b) that customs authority considers that the conditions for the decision are not fulfilled or that the holder of the decision does not comply with the obligations imposed under that decision, and it is appropriate to allow the holder of the decision time to take measures to ensure the fulfilment of the conditions or the compliance with the obligations;

(c) the holder of the decision requests such suspension because he is temporarily unable to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision.

2. In cases referred to in points (b) and (c) of paragraph 1, the holder of the decision shall notify the customs authority competent to take the decision of the measures he will take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.

Article 17

Period of suspension of a decision

(Article 23(4)(b) of the Code)

1. In cases referred to in Article 16(1)(a) the period of suspension determined by the competent customs authority shall correspond to the period of time needed by that customs authority to establish whether the conditions for an annulment, revocation or amendment are fulfilled. That period cannot exceed 30 days.

However, where the customs authority considers that the holder of the decision may not fulfil the criteria set out in Article 39(a) of the Code, the decision shall be suspended until it is established whether a serious infringement or repeated infringements have been committed by any of the following persons:

(a) the holder of the decision;

(b) the person in charge of the company which is the holder of the decision concerned or exercising control over its management;

(c) the person responsible for customs matters in the company which is the holder of the decision concerned.

2. In cases referred to in Article 16(1)(b) and (c), the period of suspension determined by the customs authority competent to take the decision shall correspond to the period of time notified by the holder of the decision in accordance with Article 16(2). The period of suspension may where appropriate be further extended at the request of the holder of the decision.

The period of suspension may be further extended by the period of time needed by the competent customs authority to verify that those measures ensure fulfilment of the conditions or compliance with the obligations. That period of time shall not exceed 30 days.

3. Where, following the suspension of a decision, the customs authority competent to take the decision intends to annul, revoke or amend that decision in accordance with Articles 23(3), 27 or 28 of the Code, the period of suspension, as determined in accordance with paragraphs 1 and 2 of this Article, shall be extended, where appropriate, until the decision on annulment, revocation or amendment takes effect.

Article 18

End of the suspension

(Article 23(4)(b) of the Code)

1. A suspension of a decision shall end at the expiry of the period of suspension unless before the expiry of that period any of the following situations occurs:

(a) the suspension is withdrawn on the basis that, in the cases referred to in Article 16(1)(a), there are no grounds for the annulment, revocation or amendment of the decision in accordance with Articles 23(3), 27 or 28 of the Code, in which case the suspension shall end on the date of withdrawal;

(b) the suspension is withdrawn on the basis that, in cases referred to in Article 16(1)(b) and (c), the holder of the decision has taken, to the satisfaction of the customs authority competent to take the decision, the necessary measures to ensure fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision, in which case the suspension shall end on the date of withdrawal;

(c) the suspended decision is annulled, revoked or amended, in which case the suspension shall end on the date of annulment, revocation or amendment.

2. The customs authority competent to take the decision shall inform the holder of the decision of the end of the suspension.

Subsection 3

Decisions relating to binding information

Article 19

Application for a decision relating to binding information

(Article 22(1), 3rd subparagraph and Article 6(3)(a) of the Code)

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, an application for a decision relating to binding information and any documents accompanying or supporting it shall be submitted either to the competent customs authority in the Member State in which the applicant is established, or to the competent customs authority in the Member State in which the information is to be used.

2. By submitting an application for a decision relating to binding information, the applicant shall be considered to agree to all data of the decision, including any photographs, images and brochures, with the exception of confidential information, being disclosed to the public via the internet site of the Commission. Any public disclosure of data shall respect the right to personal data protection.

3. Where there is no electronic system in place for the submission of applications for a decision relating to binding origin information (BOI), Member States may allow for those applications to be submitted using means other than electronic data-processing techniques.

Article 20

Time-limits

(Article 22(3) of the Code)

1. Where the Commission notifies the customs authorities that the taking of BTI and BOI decisions is suspended in accordance with Article 34(10)(a) of the Code, the time-limit for taking the decision referred to in the first subparagraph of Article 22(3) of the Code shall be further extended until the Commission notifies the customs authorities that the correct and uniform tariff classification or determination of origin is ensured.

That extended period referred to in subparagraph 1 shall not exceed 10 months, but in exceptional circumstances an additional extension not exceeding 5 months may be applied.

2. The period of time referred to in the second subparagraph of Article 22(3) of the Code may exceed 30 days where it is not possible within that period to complete an analysis which the customs authority competent to take a decision considers necessary in order to take that decision.

Article 21

Notification of BOI decisions

(Article 6(3)(a) of the Code)

Where an application for a BOI decision has been submitted using means other than electronic data-processing techniques, the customs authorities may notify the applicant of the BOI decision using means other than electronic data-processing techniques.

Article 22

Limitation of application of rules on re-assessment and suspension

(Article 23(4) of the Code)

Articles 15 to 18 concerning the re-assessment and suspension of decisions shall not apply to decisions relating to binding information.

Section 3

Authorised economic operator

Subsection 1

Benefits resulting from the status of authorised economic operator

Article 23

Facilitations regarding pre-departure declarations

(Article 38(2)(b) of the Code)

1. Where an economic operator authorised for security and safety as referred to in Article 38(2)(b) of the Code (AEOS) lodges on his own behalf a pre-departure declaration in the form of a customs declaration or a re-export declaration, no other particulars than those stated in those declarations shall be required.

2. Where an AEOS lodges on behalf of another person who is also an AEOS a pre-departure declaration in the form of a customs declaration or a re-export declaration, no other particulars than those stated in those declarations shall be required.

Article 24

More favourable treatment regarding risk assessment and control

(Article 38(6) of the Code)

1. An authorised economic operator (AEO) shall be subject to fewer physical and document-based controls than other economic operators.

2. Where an AEOS has lodged an entry summary declaration or, in the cases referred to in Article 130 of the Code, a customs declaration or a temporary storage declaration or where an AEOS has lodged a notification and given access to the particulars related to his entry summary declaration in his computer system as referred to in Article 127(8) of the Code, the customs office of first entry referred to in the first subparagraph of Article 127(3) of the Code shall, where the consignment has been selected for physical control, notify that AEOS of that fact. That notification shall take place before the arrival of the goods in the customs territory of the Union.

That notification shall be made available also to the carrier if different from the AEOS referred to in the first subparagraph, provided that the carrier is an AEOS and is connected to the electronic systems relating to the declarations referred to in the first subparagraph.

That notification shall not be provided where it may jeopardise the controls to be carried out or the results thereof.

3. Where an AEO lodges a temporary storage declaration or a customs declaration in accordance with Article 171 of the Code, the customs office competent to receive that temporary storage declaration or that customs declaration shall, where the consignment has been selected for customs control, notify the AEO of that fact. That notification shall take place before the presentation of the goods to customs.

That notification shall not be provided where it may jeopardise the controls to be carried out or the results thereof.

4. Where consignments declared by an AEO have been selected for physical or document-based control, those controls shall be carried out as a matter of priority.

On request from an AEO the controls may be carried out at a place other than the place where the goods have to be presented to customs.

5. The notifications referred to in paragraphs 2 and 3 shall not concern the customs controls decided on the basis of the temporary storage declaration or the customs declaration after the presentation of the goods.

Article 25

Exemption from favourable treatment

(Article 38(6) of the Code)

The more favourable treatment referred to in Article 24 shall not apply to any customs controls related to specific elevated threat levels or control obligations set out in other Union legislation.

However, customs authorities shall carry out the necessary processing, formalities and controls for consignments declared by an AEOS as a matter of priority.

Subsection 2

Application for the status of authorised economic operator

Article 26

Conditions for the acceptance of an application for the status of AEO

(Article 22(2) of the Code)

1. In addition to the conditions for the acceptance of an application provided for in the Article 11(1), in order to apply for the status of AEO the applicant shall submit a self-assessment questionnaire, which the customs authorities shall make available, together with the application.

2. An economic operator shall submit one single application for the status of AEO covering all its permanent business establishments in the customs territory of the Union.

Article 27

Competent customs authority

(Third subparagraph of Article 22(1) of the Code)

Where the competent customs authority cannot be determined in accordance with the third subparagraph of Article 22(1) of the Code or Article 12 of this Regulation, the application shall be submitted to the customs authorities of the Member State where the applicant has a permanent business establishment and where the information about its general logistical management activities in the Union is kept or is accessible as indicated in the application.

Article 28

Time-limit for taking decisions

(Article 22(3) of the Code)

1. The time-limit for taking the decision referred to in the first subparagraph of Article 22(3) of the Code may be extended by a period of up to 60 days.

2. Where criminal proceedings are pending which give rise to doubts whether the applicant fulfils the conditions referred to in Article 39(a) of the Code, the time-limit to take the decision shall be extended by the time necessary to complete those proceedings.

Article 29

Date of effect of the AEO authorisation

(Article 22(4) of the Code)

By way of derogation from Article 22(4) of the Code, the authorisation granting the status of AEO ('AEO authorisation') shall take effect on the fifth day after the decision is taken.

Article 30

Legal effects of suspension

(Article 23(4)(b) of the Code)

1. Where an AEO authorisation is suspended due to the non-compliance with any of the criteria referred to in Article 39 of the Code, any decision taken with regard to that AEO which is based on the AEO authorisation in general or on any of the specific criteria which led to the suspension of the AEO authorisation, the customs authority having taken that decision shall suspend it.

2. The suspension of a decision relating to the application of the customs legislation taken with regard to an AEO shall not lead to the automatic suspension of the AEO authorisation.

3. Where a decision relating to a person who is both an AEOS and an economic operator authorised for customs simplifications as referred to in Article 38(2)(a) of the Code (AEOC) is suspended in accordance with Article 16(1) due to non-fulfilment of the conditions laid down in Article 39(d) of the Code, his AEOC authorisation shall be suspended, but his AEOS authorisation shall remain valid.

Where a decision relating to a person who is both an AEOS and an AEOC is suspended in accordance with Article 16(1) due to non-fulfilment of the conditions laid down in Article 39(e) of the Code, his AEOS authorisation shall be suspended, but his AEOC authorisation shall remain valid.

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 1

Origin of goods

Section 1

Non-preferential origin

Article 31

Goods wholly obtained in a single country or territory

(Article 60(1) of the Code)

The following goods shall be considered as wholly obtained in a single country or territory:

(a) mineral products extracted within that country or territory;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products derived from live animals raised there;

(e) products of hunting or fishing carried on there;

(f) products of sea fishing and other products taken by vessels registered in the country or territory concerned and flying the flag of that country or territory from the sea outside any country's territorial waters;

(g) goods obtained or produced on board factory ships from the products referred to in point (f) originating in that country or territory, provided that such factory ships are registered in that country or territory and fly its flag;

(h) products taken from the seabed or subsoil beneath the seabed outside the territorial waters provided that that country or territory has exclusive rights to exploit that seabed or subsoil;

(i) waste and scrap products derived from manufacturing operations and used articles, if they were collected there and are fit only for recovery of raw materials;

(j) goods produced there exclusively from products specified in points (a) to (i).

Article 32

Goods the production of which involves more than one country or territory

(Article 60(2) of the Code)

Goods listed in Annex 22-01 shall be considered to have undergone their last substantial processing or working, resulting in the manufacture of a new product or representing an important stage of manufacture, in the country or territory in which the rules set out in that Annex are fulfilled or which is identified by those rules.

Article 33

Processing or working operations which are not economically justified

(Article 60(2) of the Code)

Any processing or working operation carried out in another country or territory shall be deemed not to be economically justified if it is established on the basis of the available facts that the purpose of that operation was to avoid the application of the measures referred to in Article 59 of the Code.

For goods covered by Annex 22-01, the Chapter residual rules for those goods shall apply.

For goods not covered by Annex 22-01,where the last working or processing is deemed not to be economically justified, the goods shall be considered to have undergone their last substantial, economically justified processing or working, resulting in the manufacture of a new product or representing an important stage of manufacture, in the country or territory where the major portion of the materials originated, as determined on the basis of the value of the materials.

Article 34

Minimal operations

(Article 60(2) of the Code)

The following shall not be considered as substantial, economically justified processing or working for the purposes of conferring origin:

(a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and similar operations) or operations facilitating shipment or transport;

(b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching, washing, cutting up;

(c) changes of packing and the breaking-up and assembly of consignments, the simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packaging operations;

(d) putting up of goods in sets or ensembles or putting up for sale;

(e) affixing of marks, labels or other similar distinguishing signs on products or their packaging;

(f) simple assembly of parts of products to constitute a complete product;

(g) disassembly or change of use;

(h) a combination of two or more operations specified in points (a) to (g).

Article 35

Accessories, spare parts or tools

(Article 60 of the Code)

1. Accessories, spare parts or tools which are delivered with any of the goods listed in Sections XVI, XVII and XVIII of the Combined Nomenclature and which form part of its standard equipment shall be deemed to have the same origin as those goods.

2. Essential spare parts for use with any of the goods listed in Sections XVI, XVII and XVIII of the Combined Nomenclature previously released for free circulation in the Union shall be deemed to have the same origin as those goods if the incorporation of the essential spare parts at the production stage would not have changed their origin.

3. For the purposes of this article, essential spare parts shall mean parts which are:

(a) components without which the proper operation of a piece of equipment, machine, apparatus or vehicle which have been put into free circulation or previously exported cannot be ensured; and

(b) characteristic of those goods; and

(c) intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable.

Article 36

Neutral elements and packing

(Article 60 of the Code)

1. In order to determine whether goods originate in a country or territory, the origin of the following elements shall not be taken into account:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) materials which neither enter into the final composition of the goods nor are intended to do so.

2. Where, under general rule 5 for the interpretation of the combined nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 ([1]), packing materials and packing containers are considered as part of the product for classification purposes, they shall be disregarded for the purpose of determining origin, except where the rule in Annex 22-01 for the goods concerned is based on an added value percentage.

Section 2

Preferential origin

Article 37

Definitions

For the purposes of this Section, the following definitions shall apply:

(1) 'beneficiary country' means a beneficiary country of the generalised system of preferences (GSP) listed in Annex II to Regulation (EC) No 978/2012 of the European Parliament and of the Council ([2]);

(2) 'manufacture' means any kind of working or processing including assembly;

(3) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(4) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(5) 'goods' means both materials and products;

(6) 'bilateral cumulation' means a system that allows products which originate in the Union, to be considered as materials originating in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;

([1]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

([2]) Regulation (EC) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).

(7) 'cumulation with Norway, Switzerland or Turkey' means a system that allows products which originate in Norway, Switzerland or Turkey to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country and imported into the Union;

(8) 'regional cumulation' means a system whereby products which according to this Regulation originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there;

(9) 'extended cumulation' means a system, conditional upon the granting by the Commission, on a request lodged by a beneficiary country and whereby certain materials, originating in a country with which the Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, are considered to be materials originating in the beneficiary country concerned when further processed or incorporated in a product manufactured in that country;

(10) 'fungible materials' means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;

(11) 'regional group' means a group of countries between which regional cumulation applies;

(12) 'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);

(13) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the country of production; where the value of the originating materials used needs to be established, this point should be applied *mutatis mutandis*;

(14) 'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the country of production, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

Where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' referred to in the first sub-paragraph may refer to the enterprise that has employed the subcontractor.

(15) 'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;

(16) 'net weight' means the weight of the goods themselves without packing materials and packing containers of any kind;

(17) 'chapters', 'headings' and 'sub-headings' mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System with the changes pursuant to the recommendation of 26 June 2004 of the Customs Cooperation Council;

(18) 'classified' refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;

(19) 'consignment' means products which are either:

(a) sent simultaneously from one exporter to one consignee; or

(b) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice

(20) 'exporter' means a person exporting the goods to the Union or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;

(21) 'registered exporter' means:

(a) an exporter who is established in a beneficiary country and is registered with the competent authorities of that beneficiary country for the purpose of exporting products under the scheme, be it to the Union or another beneficiary country with which regional cumulation is possible; or

(b) an exporter who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of exporting products originating in the Union to be used as materials in a beneficiary country under bilateral cumulation; or

(c) a re-consignor of goods who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of making out replacement statements on origin in order to re-consign originating products elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey ('a registered re-consignor');

(22) 'statement on origin' means a statement made out by the exporter or the re-consignor of the goods indicating that the products covered by it comply with the rules of origin of the scheme.

Subsection 1

Issue or making out of proofs of origin

Article 38

Means for applying for and the issuing of Information Certificates INF 4

(Article 6(3)(a) of the Code)

1. Application for the Information Certificate INF 4 may be made by means other than electronic data-processing techniques and shall comply with the data requirements listed in Annex 22-02.

2. The Information Certificate INF 4 shall comply with the data requirements listed in Annex 22-02.

Article 39

Means for applying for and the issuing of approved exporter authorisations

(Article 6(3)(a) of the Code)

Application for the status of approved exporter for the purpose of making out proofs of preferential origin may be submitted and approved exporter authorisation may be issued by means other than electronic data-processing techniques .

Article 40

Means for applying to become a registered exporter

(Article 6(3)(a) of the Code)

Applications to become a registered exporter may be submitted by means other than electronic data-processing techniques.

Subsection 2

Definition of the concept of originating products applicable within the framework of the GSP of the union

Article 41

General principles

(Article 64(3) of the Code)

The following products shall be considered as originating in a beneficiary country:

(a) products wholly obtained in that country within the meaning of Article 44;

(b) products obtained in that country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article 45.

Article 42

Principle of territoriality

(Article 64(3) of the Code)

1. The conditions set out in this Subsection for acquiring originating status shall be fulfilled in the beneficiary country concerned.

2. The term 'beneficiary country' shall cover and cannot exceed the limits of the territorial sea of that country within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982).

3. If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:

(a) the products returned are the same as those which were exported, and

(b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 43

Non-manipulation

(Article 64(3) of the Code)

1. The products declared for release for free circulation in the Union shall be the same products as exported from the beneficiary country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition or the adding or affixing of marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements applicable in the Union, prior to being declared for release for free circulation.

2. The products imported into a beneficiary country for the purpose of cumulation under Articles 53, 54, 55 or 56 shall be the same products as exported from the country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for the relevant customs procedure in the country of imports.

3. Storage of products may take place provided they remain under customs supervision in the country or countries of transit.

4. The splitting of consignments may take place where carried out by the exporter or under his responsibility, provided that the goods concerned remain under customs supervision in the country or countries of transit.

5. Paragraphs 1 to 4 shall be considered to be complied with unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

Article 44

Wholly obtained products

(Article 64(3) of the Code)

1. The following shall be considered as wholly obtained in a beneficiary country:

(a) mineral products extracted from its soil or from its seabed;

(b) plants and vegetable products grown or harvested there;

(c) live animals born and raised there;

(d) products from live animals raised 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 outside any territorial sea by its vessels;

(i) products made on board its factory ships exclusively from the products referred to in point (h);

(j) used articles collected there that are 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).

2. The terms 'its vessels' and 'its factory ships' in paragraph 1(h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:

(a) they are registered in the beneficiary country or in a Member State;

(b) they sail under the flag of the beneficiary country or of a Member State;

(c) they meet one of the following conditions:

(i) they are at least 50 % owned by nationals of the beneficiary country or of Member States, or

(ii) they are owned by companies:

— which have their head office and their main place of business in the beneficiary country or in Member States, and

— which are at least 50 % owned by the beneficiary country or Member States or public entities or nationals of the beneficiary country or Member States.

3. The conditions of paragraph 2 may each be fulfilled in Member States or in different beneficiary countries insofar as all the beneficiary countries involved benefit from regional cumulation in accordance with Article 55(1) and (5). In this case, the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.

The first sub-paragraph shall apply only provided that the conditions laid down in Article 55(2)(a), (c) and (d) have been fulfilled.

Article 45

Sufficiently worked or processed products

(Article 64(3) of the Code)

1. Without prejudice to Articles 47 and 48, products which are not wholly obtained in the beneficiary country concerned within the meaning of Article 44 shall be considered to originate there, provided that the conditions laid down in the list in Annex 22-03 for the goods concerned are fulfilled.

2. If a product which has acquired originating status in a country in accordance with paragraph 1 is further processed in that country and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 46

Averages

(Article 64(3) of the Code)

1. The determination of whether the requirements of Article 45(1) are met, shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in paragraph 2.

2. In the case referred to in the second sub-paragraph of paragraph 1, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.

3. Exporters having opted for calculations on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

4. The averages referred to in paragraph 2 shall be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

Article 47

Insufficient working or processing

(Article 64(3) of the Code)

1. Without prejudice to paragraph 3, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 45 are satisfied:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) breaking-up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles 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) slaughter of animals ;

(q) a combination of two or more of the operations specified in points (a) to (p).

2. For the purposes of paragraph 1, operations 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.

3. All the operations carried out in a beneficiary country on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 48

General tolerance

(Article 64(3) of the Code)

1. By way of derogation from Article 45 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex 22-03 are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

(a) 15 % of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;

(b) 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex 22-03, shall apply.

2. Paragraph 1 shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 22-03.

3. Paragraphs 1 and 2 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article 44. However, without prejudice to Articles 47 and 49(2), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex 22-03 for that product requires that such materials be wholly obtained.

Article 49

Unit of qualification

(Article 64(3) of the Code)

1. The unit of qualification for the application of the provisions of this Subsection shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this Subsection.

3. Where, under General Interpretative rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 50

Accessories, spare parts and tools

(Article 64(3) of the Code)

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 51

Sets

(Article 64(3) of the Code)

Sets, as defined in General Interpretative rule 3(b) of the Harmonized System, shall be regarded as originating when all the component products are originating products.

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 52

Neutral elements

(Article 64(3) of the Code)

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

Subsection 3

Rules on cumulation and management of stocks of materials applicable within the framework of the GSP of the Union

Article 53

Bilateral cumulation

(Article 64(3) of the Code)

Bilateral cumulation shall allow products originating in the Union to be considered as materials originating in a beneficiary country when incorporated into a product manufactured in that country, provided that the working or processing carried out there goes beyond the operations described in Article 47(1).

Articles 41 to 52, and provisions concerning subsequent verification of proofs of origin shall apply *mutatis mutandis* to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.

Article 54

Cumulation with Norway, Switzerland or Turkey

(Article 64(3) of the Code)

1. Cumulation with Norway, Switzerland or Turkey shall allow products originating in these countries to be considered as materials originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article 47(1).

2. Cumulation with Norway, Switzerland or Turkey shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

Article 55

Regional cumulation

(Article 64(3) of the Code)

1. Regional cumulation shall apply to the following four separate regional groups:

(a) group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam;

(b) group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;

(c) group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;

(d) group IV: Argentina, Brazil, Paraguay and Uruguay.

2. Regional cumulation between countries within the same group shall apply only where the following conditions are fulfilled:

(a) the countries involved in the cumulation are, at the time of exportation of the product to the Union, beneficiary countries for which the preferential arrangements have not been temporarily withdrawn in accordance with Regulation (EU) No 978/2012;

(b) for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in Subsection 2 apply;

(c) the countries of the regional group have undertaken:

(i) to comply or ensure compliance with this subsection, and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of this subsection both with regard to the Union and between themselves;

(d) the undertakings referred to in point (c) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

For the purposes of point (b), where the qualifying operation laid down in Part II of Annex 22-03 is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the Union.

Where countries in a regional group have already complied with points (c) and (d) of the first subparagraph before 1 January 2011, a new undertaking shall not be required.

3. The materials listed in Annex 22-04 shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

(a) the tariff preference applicable in the Union is not the same for all the countries involved in the cumulation; and

(b) the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the Union.

4. Regional cumulation between beneficiary countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled and the materials are subject to one or more of the operations described in Article 47(1) (b) to (q), the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the country of the regional group which accounts for the highest share of the value of the materials used originating in countries of the regional group.

Where the products are exported without further working or processing, or were only subject to operations described in Article 47(1)(a), the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the beneficiary country appearing on the proofs of origin issued or made out in the beneficiary country where the products were manufactured.

5. At the request of the authorities of a Group I or Group III beneficiary country, regional cumulation between countries of those groups may be granted by the Commission, provided that the Commission is satisfied that each of the following conditions is met:

(a) the conditions laid down in paragraph 2(a) and (b) are met; and

(b) the countries to be involved in such regional cumulation have undertaken and jointly notified to the Commission their undertaking:

(i) to comply or ensure compliance with this Subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin; and

(ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Subsection and Subsection 2 both with regard to the Union and between themselves.

The request referred to in the first sub-paragraph shall be supported with evidence that the conditions laid down in that sub-paragraph are met. It shall be addressed to the Commission. The Commission will decide on the request taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated.

6. When granted, regional cumulation between beneficiary countries of Group I or Group III shall allow materials originating in a country of one regional group to be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled and the materials are subject to one or more of the operations described in Article 47(1)(b) to (q), the country to be stated as country of origin on the proof of origin for the purposes of exporting the products to the Union shall be the country participating in the cumulation which accounts for the highest share of the value of the materials used originating in countries participating in the cumulation.

Where the products are exported without further working or processing, or were only subject to operations described in Article 47(1)(a), the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the beneficiary country appearing on the proofs of origin issued or made out in the beneficiary country where the products were manufactured.

7. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the cumulation between countries of Group I and Group III provided for in paragraph 5 takes effect, the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.

8. Articles 41 to 52 and provisions concerning the issue or making out of proofs of origin and provisions concerning subsequent verification of proofs of origin shall apply *mutatis mutandis* to exports from one beneficiary country to another for the purposes of regional cumulation.

Article 56

Extended cumulation

(Article 64(3) of the Code)

1. At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Commission, provided that each of the following conditions is met:

(a) the countries involved in the cumulation have undertaken to comply or ensure compliance with this Subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin, and to provide the administrative co-operation necessary to ensure the correct implementation of this subsection and Subsection 2 both with regard to the Union and also between themselves;

(b) the undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

The request referred to in the first sub-paragraph shall contain a list of the materials concerned by the cumulation and shall be supported with evidence that the conditions laid down in points (a) and (b) of the first sub-paragraph are met. It shall be addressed to the Commission. Where the materials concerned change, another request shall be submitted.

Materials falling within Chapters 1 to 24 of the Harmonized System shall be excluded from extended cumulation.

2. In cases of extended cumulation referred to in paragraph 1, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be exported to the Union shall be determined in accordance with the rules of origin laid down in Subsection 2.

In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in a country with which the Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the Union have undergone sufficient working or processing, provided that the working or processing carried out in the beneficiary country concerned goes beyond the operations described in Article 47(1).

3. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the extended cumulation takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

Article 57

Application of bilateral cumulation or cumulation with Norway, Switzerland or Turkey in combination with regional cumulation

(Article 64(3) of the Code)

Where bilateral cumulation or cumulation with Norway, Switzerland or Turkey is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the first and the second sub-paragraphs of Article 55(4) or, where appropriate, with the first and the second sub-paragraphs of Article 55(6).

Article 58

Accounting segregation of Union exporters' stocks of materials

(Article 64(3) of the Code)

1. If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators established in the customs territory of the Union, authorise the management of materials in the Union using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

2. The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 1 it can be ensured that, at any time, the quantity of products obtained which could be considered as 'originating in the Union' is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the Union.

3. The beneficiary of the method referred to in paragraph 1 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

4. The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 1.

They may withdraw the authorisation in the following cases:

(a) the holder makes improper use of the authorisation in any manner whatsoever, or

(b) the holder fails to fulfil any of the other conditions laid down in this subsection, Subsection 2 and all other provisions concerning the implementation of the rules of origin.

Subsection 4

Definition of the concept of originating products applicable within the framework of the rules of origin for the purposes of preferential tariff measures adopted unilaterally by the Union for certain countries or territories

Article 59

General requirements

(Article 64(3) of the Code)

1. For the purposes of the provisions concerning preferential tariff measures adopted unilaterally by the Union for certain countries, groups of countries or territories (hereinafter referred to as 'beneficiary country or territory'), with the exception of those referred to in Subsection 2 of this section and the overseas countries and territories associated with the Union, the following products shall be considered as products originating in a beneficiary country or territory:

(a) products wholly obtained in that beneficiary country or territory within the meaning of Article 60;

(b) products obtained in that beneficiary country or territory, in the manufacture of which products other than those referred to in point (a) are used, provided that those products have undergone sufficient working or processing within the meaning of Article 61.

2. For the purposes of this subsection, products originating in the Union, within the meaning of paragraph 3 of this Article, which are subject in a beneficiary country or territory to working or processing going beyond that described in Article 62 shall be considered as originating in that beneficiary country or territory.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Union.

Article 60

Wholly obtained products

(Article 64(3) of the Code)

1. The following shall be considered as wholly obtained in a beneficiary country or territory or in the Union:

(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 from live animals raised there;

(e) products from slaughtered animals born and raised there;

(f) products obtained by hunting or fishing conducted there;

(g) products of sea-fishing and other products taken from the sea outside the territorial waters by its vessels;

(h) products made on board its factory ships exclusively from the products referred to in (g);

(i) used articles collected there, fit only for the recovery of raw materials;

(j) waste and scrap resulting from manufacturing operations conducted there;

(k) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where the beneficiary country or territory or a Member State has exclusive exploitation rights;

(l) goods produced there exclusively from products specified in (a) to (k).

2. The terms 'its vessels' and 'its factory ships' in paragraph 1(g) and (h) shall apply only to vessels and factory ships which fulfil the following conditions:

(a) they are registered or recorded in the beneficiary country or territory or in a Member State;

(b) they sail under the flag of a beneficiary country or territory or of a Member State;

(c) they are owned to the extent of at least 50 % by nationals of the beneficiary country or territory or of Member States or by a company with its head office in that beneficiary country or territory or in one of the Member States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that beneficiary country or territory or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or territory or to the Member States or to public bodies or nationals of that beneficiary country or territory or of the Member States;

(d) the master and officers of the vessels and factory ships are nationals of the beneficiary country or territory or of the Member States;

(e) at least 75 % of the crew are nationals of the beneficiary country or territory or of the Member States.

3. The terms 'beneficiary country or territory' and 'Union' shall also cover the territorial waters of that beneficiary country or territory or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or territory or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 61

Sufficiently worked or processed products

(Article 64(3) of the Code)

For the purposes of Article 59, products which are not wholly obtained in a beneficiary country or territory or in the Union shall be considered to be sufficiently worked or processed provided that the conditions set out in the list in Annex 22-11 are fulfilled.

Those conditions indicate, for all products covered by this Subsection, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 62

Insufficient working or processing

(Article 64(3) of the Code)

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 61 are satisfied:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) breaking-up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles and textile articles;

(e) simple painting and polishing operations;

(f) husking, partial or total milling, polishing and glazing of cereals and rice;

(g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of 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) slaughter of animals;

(q) a combination of two or more of the operations specified in points (a) to (p).

2. All the operations carried out in either a beneficiary country or territory or in the Union on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 63

Unit of qualification

(Article 64(3) of the Code)

1. The unit of qualification for the application of the provisions of this Subsection shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Subsection.

2. Where, under general interpretative rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 64

General tolerance

(Article 64(3) of the Code)

1. By way of derogation from the provisions of Article 61, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

Article 65

Accessories, spare parts and tools

(Article 64(3) of the Code)

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

Article 66

Sets

(Article 64(3) of the Code)

Sets, as defined in general interpretative rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 67

Neutral elements

(Article 64(3) of the Code)

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

Subsection 5

Territorial requirements applicable within the framework of the Rules of Origin for the purposes of preferential tariff measures adopted unilaterally by the Union for certain countries or territories

Article 68

Principle of territoriality

(Article 64(3) of the Code)

'The conditions set out in Subsection 4 and in this subsection for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or territory or in the Union.

If originating products exported from the beneficiary country or territory or from the Union to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:

(a) the returned products are the same as those which were exported;

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 69

Direct transport

(Article 64(3) of the Code)

1. The following shall be considered as transported directly from the beneficiary country or territory to the Union or from the Union to the beneficiary country or territory:

(a) products transported without passing through the territory of any other country;

(b) products constituting one single consignment transported through the territory of countries other than the beneficiary country or territory or the Union, with, should the occasion arise, transhipment or temporary warehousing in those countries, provided that the products remain under the supervision of the customs authorities in the country of transit or warehousing and they do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;

(c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or territory or of the Union.

2. Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of any of the following:

(a) a single transport document covering the passage from the exporting country through the country of transit;

(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and

(iii) certifying the conditions under which the products remained in the country of transit;

(c) or, failing these, any substantiating documents.

Article 70

Exhibitions

(Article 64(3) of the Code)

1. Originating products, sent from a beneficiary country or territory for exhibition in another country and sold after the exhibition for importation into the Union, shall benefit on importation from the tariff preferences referred to in Article 59, provided that they meet the requirements of Subsection 4 and this subsection entitling them to be considered originating in that beneficiary country or territory and provided that it is shown to the satisfaction of the competent Union customs authorities that:

(a) an exporter has consigned the products from the beneficiary country or territory directly to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the Union;

(c) the products have been consigned during the exhibition or immediately thereafter to the Union in the state in which they were sent for exhibition;

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR.1 shall be submitted to the Union customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

CHAPTER 2

Value of goods for customs purposes

Article 71

Simplification

(Article 73 of the Code)

1. The authorisation referred to in Article 73 of the Code may be granted where the following conditions are met:

(a) the application of the procedure referred to in Article 166 of the Code would, in the circumstances, represent disproportioned administrative costs;

(b) the customs value determined, will not significantly differ from that determined in the absence of an authorisation.

2. The grant of the authorisation is conditional to the fulfilment, by the applicant, of the following conditions:

(a) he complies with the criterion laid down in Article 39(a) of the Code;

(b) he maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;

(c) he has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER 1

Incurrence of a customs debt

Section 1

Provisions common to customs debts incurred on import and export

Subsection 1

Rules for calculation of the amount of import or export duty

Article 72

Calculation of the amount of import duty on processed products resulting from inward processing

(Article 86(3) of the Code)

1. In order to determine the amount of import duty to be charged on processed products in accordance with Article 86(3) of the Code, the quantity of the goods placed under the inward processing procedure considered to be present in the processed products for which a customs debt is incurred shall be determined in accordance with paragraphs 2 to 6.

2. The quantitative scale method laid down in paragraphs 3 and 4 shall be applied in the following cases:

(a) where only one kind of processed products is derived from the processing operations;

(b) where different kinds of processed products are derived from the processing operations and all constituents or components of the goods placed under the procedure are found in each of those processed products.

3. In the case referred to in paragraph 2(a), the quantity of the goods placed under the inward processing procedure considered to be present in the processed products for which a customs debt is incurred shall be determined by applying the percentage which the processed products for which a customs debt is incurred constitute of the total quantity of the processed products resulting from the processing operation, to the total quantity of the goods placed under the inward processing procedure.

4. In the case referred to in paragraph 2(b), the quantity of the goods placed under the inward processing procedure considered to be present in the processed products for which a customs debt is incurred shall be determined by applying, to the total quantity of the goods placed under the inward processing procedure, a percentage calculated by multiplying the following factors:

(a) the percentage which the processed products for which a customs debt is incurred constitute of the total quantity of the processed products of the same kind resulting from the processing operation;

(b) the percentage which the total quantity of the processed products of the same kind, irrespective of whether a customs debt is incurred, constitutes of the total quantity of all processed products resulting from the processing operation.

5. Quantities of goods placed under the procedure which are destroyed and lost during the processing operation, in particular by evaporation, desiccation, sublimation or leakage, shall not be taken into account in the application of the quantitative scale method.

6. In cases other than those referred to in paragraph 2, the value scale method shall apply in accordance with the second, third and fourth subparagraphs.

The quantity of the goods placed under the inward processing procedure considered to be present in processed products for which a customs debt is incurred shall be determined by applying, to the total quantity of the goods placed under the inward processing procedure, a percentage calculated by multiplying the following factors:

(a) the percentage which the processed products for which a customs debt is incurred constitute of the total value of the processed products of the same kind resulting from the processing operation;

(b) the percentage which the total value of the processed products of the same kind, irrespective of whether a customs debt is incurred, constitute of the total value of all processed products resulting from the processing operation.

For the purposes of applying the value scale method, the value of the processed products shall be established on the basis of current ex-works prices in the customs territory of the Union or, where such ex-works prices cannot be determined, the current selling prices in the customs territory of the Union for identical or similar products. Prices between parties which appear to be associated or to have a compensatory arrangement with each other may not be used for the determination of the value of the processed products unless it is determined that the prices are unaffected by the relationship.

Where the value of the processed products cannot be determined pursuant to the third subparagraph, it shall be determined by any reasonable method.

Article 73

Application of the provisions on end-use procedure to processed products resulting from inward processing

(Article 86(3) of the Code)

1. For the purposes of the application of Article 86(3) of the Code, when determining the amount of import duty corresponding to the customs debt on processed products resulting from the inward processing procedure, the goods placed under that procedure shall benefit from a duty exemption or a reduced rate of duty on account of their specific use, which would have been applied to those goods if they had been placed under the end-use procedure in accordance with Article 254 of the Code.

2. Paragraph 1 shall apply where the following conditions are fulfilled:

(a) an authorisation to place the goods under the end-use procedure could have been issued, and

(b) the conditions for the duty exemption or the reduced rate of duty on account of specific use of those goods would have been fulfilled at the time of acceptance of the customs declaration for placing goods under the inward processing procedure.

Article 74

Application of the preferential tariff treatment to goods placed under inward processing

(Article 86(3) of the Code)

For the purposes of the application of Article 86(3) of the Code, where, at the time of the acceptance of the customs declaration for placing goods under the inward processing procedure the imported goods fulfil the conditions to qualify for preferential tariff treatment within tariff quotas or ceilings, those goods shall be eligible for any preferential tariff treatment provided for in respect of identical goods at the time of acceptance of the declaration of release for free circulation.

Article 75

Specific import duty on processed products resulting from outward processing or replacement products

(Article 86(5) of the Code)

Where a specific import duty is to be applied in relation to processed products resulting from the outward processing procedure or replacement products, the amount of the import duty shall be calculated on the basis of the customs value of the processed products at the time of acceptance of the customs declaration for release for free circulation minus the statistical value of the corresponding temporary export goods at the time when they were placed under outward processing, multiplied by the amount of import duty applicable to the processed products or replacement products, divided by the customs value of the processed products or replacement products.

Article 76

Derogation for the calculation of the amount of import duty on processed products resulting from inward processing

(Article 86(3) and 86(4) of the Code)

Article 86(3) of the Code shall apply without a request from the declarant where all of the following conditions are fulfilled:

(a) the processed products resulting from the inward processing procedure are imported directly or indirectly by the relevant holder of the authorisation within a period of one year after their re-export;

(b) the goods would, at the time of the acceptance of the customs declaration for placing the goods under the inward -processing procedure, have been subject to a commercial or an agricultural policy measure or an anti-dumping duty, countervailing duty, safeguard duty or retaliation duty had they been released for free circulation at that time;

(c) no examination of the economic conditions was required in accordance with Article 166.

Subsection 2

Time-limit for establishing the place where the customs debt is incurred

Article 77

Time-limit for establishing the place where the customs debt is incurred under Union transit

(Article 87(2) of the Code)

For goods placed under the Union transit procedure, the time-limit referred to in Article 87(2) of the Code shall be either of the following:

(a) seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time limit a request to transfer the recovery of the customs debt was sent to the authority responsible for the place where, according to the evidence obtained by the customs authority of the Member State of departure, the events from which the customs debt arises occurred, in which case that time-limit is extended by a maximum of one month;

(b) one month from the expiry of the time-limit for the reply by the holder of the procedure to a request for the information needed to discharge the procedure, where the customs authority of the Member State of departure has not been notified of the arrival of the goods and the holder of the procedure has provided insufficient or no information.

Article 78

Time-limit for establishing the place where the customs debt is incurred under transit in accordance with the TIR Convention

(Article 87(2) of the Code)

For goods placed under transit in accordance with the Customs Convention on the international transport of goods under cover of TIR carnets, including any subsequent amendments (TIR Convention), the time-limit referred to in Article 87(2) of the Code shall be seven months from the latest date on which the goods should have been presented at the customs office of destination or exit.

Article 79

Time-limit for establishing the place where the customs debt is incurred under transit in accordance with the ATA Convention or the Istanbul Convention

(Article 87(2) of the Code)

For goods placed under transit in accordance with the Customs Convention on the ATA Carnet for the Temporary Admission of Goods done at Brussels on 6 December 1961, including any subsequent amendments (ATA Convention) or with the Convention on Temporary Admission, including any subsequent amendments (Istanbul Convention) the time-limit referred to in Article 87(2) of the Code shall be seven months from the date on which the goods should have been presented at the customs office of destination.

Article 80

Time-limit for establishing the place where the customs debt is incurred in cases other than transit

(Article 87(2) of the Code)

For goods placed under a special procedure other than transit or for goods which are in temporary storage, the time-limit referred to in Article 87(2) of the Code shall be seven months from the expiry of any of the following periods:

(a) the prescribed period for discharge of the special procedure;

(b) the prescribed period for ending the customs supervision of end-use goods;

(c) the prescribed period for ending the temporary storage;

(d) the prescribed period for ending the movement of goods placed under the warehousing procedure between different places in the customs territory of the Union where the procedure was not discharged.

CHAPTER 2

Guarantee for a potential or existing customs debt

Section 1

General provisions

Article 81

Cases where no guarantee shall be required for goods placed under the temporary admission procedure

(Article 89(8)(c) of the Code)

The placing of goods under the temporary admission procedure shall not be subject to the provision of a guarantee in the following cases:

(a) where the customs declaration may be made orally or by any other act as referred to in Article 141;

(b) in the case of materials used in international traffic by airlines, shipping or railway companies or providers of postal services provided that those materials are distinctively marked;

(c) in the case of packings imported empty, provided that they carry indelible non-removable markings;

(d) where the previous holder of the authorisation for temporary admission has declared the goods for the temporary admission procedure in accordance with Article 136 or Article 139 and those goods are subsequently placed under temporary admission for the same purpose.

Article 82

Guarantee in the form of an undertaking by a guarantor

(Article 94, 22(4) and 6(3)(a) of the Code)

1. Where the guarantee is provided in the form of an undertaking by a guarantor and may be used in more than one Member State, the guarantor shall indicate an address for service or appoint an agent in each Member State in which the guarantee may be used.

2. The revocation of the approval of the guarantor or of the undertaking of the guarantor shall take effect on the 16th day following the date on which the decision on the revocation is received or is deemed to have been received by the guarantor.

3. The cancellation of the undertaking by the guarantor shall take effect on the 16th day following the date on which the cancellation is notified by the guarantor to the customs office where the guarantee was provided.

4. Where a guarantee covering a single operation (individual guarantee) is provided in the form of vouchers, it may be made using means other than electronic data processing techniques.

Article 83

Forms of guarantee other than a cash deposit or an undertaking given by a guarantor

(Article 92(1)(c) of the Code)

1. The forms of guarantee other than a cash deposit or an undertaking given by a guarantor shall be the following:

(a) the creation of a mortgage, a charge on land, an antichresis or other right deemed equivalent to a right pertaining to immovable property;

(b) the cession of a claim, the pledging, with or without surrendering possession, of goods, securities or claims or a savings bank book or entry in the national debt register;

(c) the assumption of joint contractual liability for the full amount of the debt by a third party approved for that purpose by the customs authorities or the lodging of a bill of exchange the payment of which is guaranteed by such third party;

(d) a cash deposit or means of payment deemed equivalent thereto other than in euro or the currency of the Member State in which the guarantee is required;

(e) participation, subject to payment of a contribution, in a general guarantee scheme administered by the customs authorities.

2. The forms of guarantee referred to in paragraph 1 shall not be accepted for the placing of goods under the Union transit procedure.

3. The Member States shall accept the forms of guarantee referred to in paragraph 1 in so far as those forms of guarantee are accepted under national law.

Section 2

Comprehensive guarantee and guarantee waiver

Article 84

Reduction of the level of the comprehensive guarantee and guarantee waiver

(Article 95(2) of the Code)

1. An authorisation to use a comprehensive guarantee with an amount reduced to 50 % of the reference amount shall be granted where the applicant demonstrates that he fulfils the following conditions:

(a) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;

(b) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

(c) the applicant is not subject to bankruptcy proceedings;

(d) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods;

(e) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

(f) the applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.

2. An authorisation to use a comprehensive guarantee with an amount reduced to 30 % of the reference amount shall be granted where the applicant demonstrates that he fulfils the following conditions:

(a) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;

(b) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

(c) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

(d) the applicant is not subject to bankruptcy proceedings;

(e) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods;

(f) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

(g) the applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.

3. A guarantee waiver shall be granted where the applicant demonstrates that he fulfils the following requirements:

(a) the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;

(b) the applicant allows the customs authority physical access to its accounting systems and, where applicable, to its commercial and transport records;

(c) the applicant has a logistical system which identifies goods as Union or non-Union goods and indicates, where appropriate, their location;

(d) the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;

(e) where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products;

(f) the applicant has satisfactory procedures in place for the archiving of its records and information and for protection against the loss of information;

(g) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

(h) the applicant has appropriate security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation;

(i) the applicant is not subject to bankruptcy proceedings;

(j) during the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods;

(k) the applicant demonstrates on the basis of the records and information available for the last three years preceding the submission of the application that he has sufficient financial standing to meet his obligations and fulfil his commitments having regard to the type and volume of the business activity, including having no negative net assets, unless where they can be covered;

(l) the applicant can demonstrate having sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.

4. Where the applicant has been established for less than three years, the requirement as referred to in paragraphs 1(d), 2(e) and 3(j) shall be checked on the basis of available records and information.

Section 3

Provisions for the Union transit procedure and the procedure under the Istanbul and the ATA Convention

Article 85

Release of the guarantor's obligations under the Union transit procedure

(Articles 6(2), 6(3)(a) and 98 of the Code)

1. Where the Union transit procedure has not been discharged, the customs authorities of the Member State of departure shall, within nine months from the prescribed time limit for presentation of the goods at the customs office of destination, notify the guarantor that the procedure has not been discharged.

2. Where the Union transit procedure has not been discharged, the customs authorities, determined in accordance with Article 87 of the Code, shall, within three years from the date of acceptance of the transit declaration, notify the guarantor that he is or might be required to pay the debt for which he is liable in respect of the Union transit operation in question.

3. The guarantor shall be released from his obligations if either of the notifications provided for in paragraphs 1 and 2 have not been issued to him before the expiry of the time limit.

4. Where either of the notifications has been issued, the guarantor shall be informed of the recovery of the debt or the discharge of the procedure.

5. The common data requirements for the notification as referred to in paragraph 1 are set out in Annex 32-04.

The common data requirements for the notification as referred to in paragraph 2 are set out in Annex 32-05.

6. In accordance with Article 6(3)(a) of the Code, the notification as referred to in paragraphs 1 and 2 may be sent by means other than electronic data-processing techniques.

Article 86

Claim for payment against a guaranteeing association for goods covered by ATA carnet and notification of the non-discharge of CPD carnets to a guaranteeing association under the procedure of the ATA Convention or Istanbul Convention

(Articles 6(2), 6(3)(a) and 98 of the Code)

1. In case of non-compliance with one of the obligations under ATA carnet or CPD carnet customs authorities shall regularise the temporary admission papers (claim for payment against a guaranteeing association or notification of the non-discharge, respectively) in accordance with Articles 9, 10 and 11 of Annex A to the Istanbul Convention or where applicable, in accordance with Articles 7, 8 and 9 of the ATA Convention.

2. The amount of import duty and taxes arising from the claim for payment against a guaranteeing association shall be calculated by means of a model taxation form.

3. The common data requirements for the claim for payment against a guaranteeing association referred to in paragraph 1 are set out in Annex 33-01.

4. The common data requirements for the notification of the non-discharge of CPD carnets referred to in paragraph 1 are set out in Annex 33-02.

5. In accordance with Article 6(3)(a) of the Code, the claim for payment against a guaranteeing association and the notification of the non-discharge of CPD carnets may be sent to the relevant guaranteeing association by means other than by electronic data-processing techniques.

CHAPTER 3

Recovery and payment of duty and repayment and remission of the amount of import and export duty

Section 1

Determination of the amount of import or export duty, notification of the customs debt and entry in the accounts

Subsection 1

Notification of the customs debt and claim for payment from guaranteeing association

Articles 87

Means of notification of the customs debt

(Article 6(3)(a) of the Code)

The notification of the customs debt in accordance with Article 102 of the Code may be made by means other than by electronic data-processing techniques.

Article 88

Exemption from notification of the customs debt

(Article 102(1)(d) of the Code)

1. The customs authorities may refrain from notifying a customs debt incurred through non-compliance under Article 79 or 82 of the Code where the amount of import or export duty concerned is less than EUR 10.

2. Where the customs debt was initially notified with an amount of import or export duty which was less than the amount of import or export duty payable, the customs authorities may refrain from notifying the customs debt for the difference between those amounts provided that it is less than EUR 10.

3. The limitation of EUR 10 referred to in paragraphs 1 and 2 shall apply to each recovery action.

Section 2

Payment of the amount of import or export duty

Article 89

Suspension of the time-limit for payment in case of application for remission

(Article 108(3)(a) of the Code)

1. The customs authorities shall suspend the time-limit for payment of the amount of import or export duty corresponding to a customs debt until they have taken a decision on the application for remission, provided that the conditions are fulfilled:

(a) where an application for remission pursuant to Article 118, 119 or 120 of the Code has been presented, the conditions laid down in the relevant Article are likely to be met;

(b) where an application for remission pursuant to Article 117 of the Code has been presented, the conditions laid down in Article 117 and Article 45(2) of the Code are likely to be met.

2. Where the goods subject to an application for remission are no longer under customs supervision at the time of the application, a guarantee shall be provided.

3. By way of derogation from paragraph 2, the customs authorities shall not require a guarantee if it is established that providing a guarantee would be likely to cause the debtor serious economic or social difficulties.

Article 90

Suspension of the time-limit for payment in the case of goods that are to be confiscated, destroyed or abandoned to the State

(Article 108(3)(b) of the Code)

The customs authorities shall suspend the time-limit for payment of the amount of import or export duty corresponding to a customs debt where the goods are still under customs supervision and they are to be confiscated, destroyed or abandoned to the State and the customs authorities consider that the conditions for confiscation, destruction or abandonment are likely to be met, until the final decision on their confiscation, destruction or abandonment is taken.

Article 91

Suspension of the time-limit for payment in the case of customs debts incurred through non-compliance

(Article 108(3)(c) of the Code)

1. The customs authorities shall suspend the time-limit for payment, by the person referred to in Article 79(3)(a) of the Code, of the amount of import or export duty corresponding to a customs debt where a customs debt has been incurred through non-compliance as referred to in Article 79 of the Code, provided that the following conditions are fulfilled:

(a) at least one other debtor has been identified in accordance with Article 79(3)(b) or (c) of the Code;

(b) the amount of import or export duty concerned has been notified to the debtor referred to in point (a) in accordance with Article 102 of the Code;

(c) the person referred to in Article 79(3)(a) of the Code is not considered a debtor in accordance with Article 79(3)(b) or (c) of the Code and no deception or obvious negligence may be attributed to that person;

2. The suspension shall be conditional on the person for whose benefit it is granted issuing a guarantee for the amount of the import or export duty at stake, except in either of the following situations:

(a) a guarantee covering the whole amount of import or export duty at stake already exists and the guarantor has not been released from his obligations;

(b) it is established, on the basis of a documented assessment, that the requirement of a guarantee would be likely to cause the debtor serious economic or social difficulties.

3. The duration of the suspension shall be limited to one year. However, this period may be extended by the customs authorities for justified reasons.

Section 3

Repayment and remission

Subsection 1

General provisions and procedure

Article 92

Application for repayment or remission

(Articles 6(3)(a), 22(1) and 103 of the Code)

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for repayment or remission of import or export duties referred to in Article 116 of the Code shall be submitted to the competent customs authority of the Member State where the customs debt was notified.

2. The application referred to in paragraph 1 may be made by means other than electronic data-processing techniques, in accordance with the provisions in the Member State concerned.

Article 93

Supplementary information where goods are situated in another Member State

(Articles 6(2) and 6(3)(a) of the Code)

The common data requirements for the request of supplementary information where goods are situated in another Member State are set out in Annex 33-06.

The request for supplementary information referred to in the first subparagraph may be made by means other than electronic data-processing techniques.

Article 94

Means of notification of the decision on repayment or remission

(Article 6(3)(a) of the Code)

The decision on repayment or remission of import or export duty may be notified to the person concerned by means other than electronic data-processing techniques.

Article 95

Common data requirements related to formalities where goods are located in another Member State

(Article 6(2) of the Code)

The common data requirements for the reply to the request for information concerning the completion of formalities where the application for repayment or remission relates to goods which are located in a Member State other than that in which the customs debt was notified are set out in Annex 33-07.

Article 96

Means for sending information on the completion of formalities where goods are located in another Member State

(Article 6(3)(a) of the Code)

The reply referred to in Article 95 may be sent by means other than electronic data-processing techniques.

Article 97

Extension of the time-limit for taking a decision on repayment or remission

(Article 22(3) of the Code)

Where the first subparagraph of Article 116(3) of the Code or point (b) of the second subparagraph of Article 116(3) of the Code applies, the time-limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision or the notification by the Commission of the return of the file for the reasons provided in Article 98(6).

Where point (b) of the second subparagraph of Article 116 (3) of the Code applies, the time-limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision on the case involving comparable issues in fact and of law.

Subsection 2

Decisions to be taken by the Commission

Article 98

Transmission of the file to the Commission for a decision

(Article 116(3) of the Code)

1. The Member State shall notify the person concerned of their intention to transmit the file to the Commission before the transmission and give to the person concerned 30 days to sign a statement certifying that he has read the file and stating that he has nothing to add or listing all the additional information that he considers should be included. Where the person concerned does not provide that statement within those 30 days, the person concerned shall be deemed to have read the file and to have nothing to add.

2. Where a Member State transmits a file to the Commission for decision in the cases referred to Article 116(3) of the Code, the file shall include at least the following:

(a) a summary of the case;

(b) detailed information establishing that the conditions referred to in Article 119 or Article 120 of the Code, are fulfilled;

(c) the statement referred to in paragraph 1 or a statement by the Member State certifying that the person concerned is deemed to have read the file and to have nothing to add.

3. The Commission shall acknowledge receipt of the file to the Member State concerned as soon as it has received it.

4. The Commission shall make available to all Member States a copy of the summary of the case referred to in paragraph 2(a) within 15 days from the date on which it received the file.

5. Where the information transmitted by the Member State is not sufficient for the Commission to take a decision, the Commission may request additional information from the Member State.

6. The Commission shall return the file to the Member State and the case shall be deemed never to have been submitted to the Commission in any of the following cases:

(a) the file is obviously incomplete since it contains nothing that would justify its consideration by the Commission;

(b) under the second subparagraph of Article 116(3) of the Code, the case should not have been submitted to the Commission;

(c) the Member State has transmitted to the Commission new information of a nature to alter substantially the presentation of the facts or the legal assessment of the case while the Commission is still considering the file.

Article 99

Right for the person concerned to be heard

(Article 116(3) of the Code)

1. Where the Commission intends to take an unfavourable decision in the cases referred to Article 116(3) of the Code, it shall communicate its objections to the person concerned in writing, together with a reference to all the documents and information on which it bases those objections. The Commission shall inform the person concerned of his right to have access to the file.

2. The Commission shall inform the Member State concerned of its intention and the sending of the communication as referred to in paragraph 1.

3. The person concerned shall be given the opportunity to express his point of view in writing to the Commission within a period of 30 days from the date on which he has received the communication referred to in paragraph 1.

Article 100

Time-limits

(Article 116(3) of the Code)

1. The Commission shall decide whether or not repayment or remission is justified within nine months from the date on which it has received the file referred to in Article 98(1).

2. Where the Commission has found it necessary to request additional information from the Member State as laid down in Article 98(5), the period referred to in paragraph 1 shall be extended by the same period of time as the period between the date on which the Commission sent the request for additional information and the date on which it received that information. The Commission shall notify the person concerned of the extension.

3. Where the Commission conducts investigations in order to take a decision, the period referred to in paragraph 1 shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The Commission shall notify the Member State and the person concerned of the dates on which investigations are initiated and closed.

4. Where the Commission intends to take an unfavourable decision as referred to in Article 99(1), the period referred to in paragraph 1 shall be extended by 30 days.

Article 101

Notification of the decision

(Article 116(3) of the Code)

1. The Commission shall notify the Member State concerned of its decision as soon as possible and in any event within 30 days of the expiry of the period specified in Article 100(1).

2. The customs authority competent to take the decision shall issue a decision on the basis of the Commission's decision notified in accordance with paragraph 1.

The Member State to which the customs authority competent to take the decision belongs shall inform the Commission accordingly by sending to it a copy of the decision concerned.

3. Where the decision in the cases referred to Article 116(3) of the Code is favourable to the person concerned, the Commission may specify the conditions under which the customs authorities are to repay or remit duty in cases involving comparable issues of fact and of law.

Article 102

Consequences of a failure to take or notify a decision

(Article 116(3) of the Code)

If the Commission does not take a decision within the time-limit provided for in Article 100, or does not notify a decision to the Member State in question within the time-limit provided for in 101(1), the customs authority competent to take the decision shall take a decision favourable to the person concerned.

CHAPTER 4

Extinguishment of a customs debt

Article 103

Failures which have no significant effect on the correct operation of a customs procedure

(Article 124(1)(h)(i) of the Code)

The following situations shall be considered a failure with no significant effect on the correct operation of the customs procedure:

(a) exceeding a time-limit by a period of time which is not longer than the extension of the time-limit that would have been granted had that extension been applied for;

(b) where a customs debt has been incurred for goods placed under a special procedure or in temporary storage pursuant to Article 79(1)(a) or (c) of the Code and those goods were subsequently released for free circulation;

(c) where the customs supervision has been subsequently restored for goods which are not formally a part of a transit procedure, but which previously were in a temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure;

(d) in the case of goods placed under a special procedure other than transit and free zones or in the case of goods which are in temporary storage, where an error has been committed concerning the information in the customs declaration discharging the procedure or ending the temporary storage provided that error has no impact on the discharge of the procedure or the end of the temporary storage;

(e) where a customs debt has been incurred pursuant to Article 79(1)(a) or (b) of the Code, provided that the person concerned informs the competent customs authorities about the non-compliance before either the customs debt has been notified or the customs authorities have informed that person that they intend to perform a control.

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

Article 104

Waiver from the obligation to lodge an entry summary declaration

(Article 127(2)(b) of the Code)

1. The lodging of an entry summary declaration shall be waived in respect of the following goods:

(a) electrical energy;

(b) goods entering by pipeline;

(c) items of correspondence;

(d) household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty ([1]), provided that they are not carried under a transport contract;

(e) goods for which an oral customs declaration is permitted in accordance with Article 135 and Article 136(1) provided that they are not carried under a transport contract;

(f) goods referred to in Article 138(b) to (d) or Article 139(1) which are deemed to be declared in accordance with Article 141 provided that they are not carried under a transport contract;

(g) goods contained in travellers' personal baggage;

(h) goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;

(i) weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;

(j) the following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union:

  (i) goods which were incorporated in those offshore installations for the purposes of their construction, repair, maintenance or conversion;

  (ii) goods which were used to fit or equip the offshore installations;

  (iii) provisions used or consumed on the offshore installations;

  (iv) non-hazardous waste from the said offshore installations;

(k) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;

([1]) OJ L 324, 10.12.2009, p. 23.

(l) the following goods on board vessels and aircraft:

(i) goods which have been supplied for incorporation as parts of or accessories in those vessels and aircraft;

(ii) goods for the operation of the engines, machines and other equipment of those vessels or aircrafts;

(iii) foodstuffs and other items to be consumed or sold on board;

(m) goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, the municipalities of Livigno and Campione d'Italia, or the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;

(n) products of sea-fishing and other products taken from the sea outside the customs territory of the Union by Union fishing vessels;

(o) vessels, and the goods carried thereon, entering the territorial waters of a Member State with the sole purpose of taking on board supplies without connecting to any of the port facilities;

(p) goods covered by ATA or CPD carnets provided they are not carried under a transport contract.

2. Until 31 December 2020, the lodging of an entry summary declaration shall be waived in respect of goods in postal consignments the weight of which does not exceed 250 grams.

Where goods in postal consignments the weight of which does exceed 250 grams are brought into the customs territory of the Union but are not covered by an entry summary declaration penalties shall not be applied. Risk analysis shall be carried out upon the presentation of the goods and, where available, on the basis of the temporary storage declaration or the customs declaration covering those goods.

By 31 December 2020, the Commission shall review the situation of goods in postal consignments pursuant to this paragraph with a view to making such adaptations as may appear necessary taking into account the use of electronic means by postal operators covering the movement of goods.

Article 105

Time-limits for lodging the entry summary declaration in case of transport by sea

(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by sea, the entry summary declaration shall be lodged within the following time-limits:

(a) for containerised cargo, other than where point (c) or point (d) applies, at the latest 24 hours before the goods are loaded onto the vessel on which they are to be brought into the customs territory of the Union;

(b) for bulk or break bulk cargo, other than where point (c) or (d) applies, at the latest four hours before the arrival of the vessel at the first port of entry into the customs territory of the Union;

(c) at the latest two hours before arrival of the vessel at the first port of entry into the customs territory of the Union in case of goods coming from any of the following:

(i) Greenland;

(ii) the Faeroe Islands;

(iii) Iceland;

(iv) ports on the Baltic Sea, the North Sea, the Black Sea and the Mediterranean Sea;

(v) all ports of Morocco;

(d) for movement, other than where point (c) applies, between a territory outside the customs territory of the Union and the French overseas departments, the Azores, Madeira or the Canary Islands, where the duration of the voyage is less than 24 hours, at the latest two hours before arrival at the first port of entry into the customs territory of the Union.

Article 106

Time-limits for lodging the entry summary declaration in case of transport by air

(Article 127(3) and (7) of the Code)

1. Where the goods are brought into the customs territory of the Union by air, the entry summary declaration shall be lodged as early as possible.

The minimum dataset of the entry summary declaration shall be lodged at the latest before the goods are loaded onto the aircraft on which they are to be brought into the customs territory of the Union.

2. Where only the minimum dataset of the entry summary declaration has been provided within the time-limit referred to in the second subparagraph of paragraph 1, the other particulars shall be provided by the following time-limits:

(a) for flights with a duration of less than four hours, at the latest by the time of the actual departure of the aircraft;

(b) for other flights, at the latest four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.

Article 107

Time-limits for lodging the entry summary declaration in case of transport by rail

(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by rail, the entry summary declaration shall be lodged within the following time-limits:

(a) where the train voyage from the last train formation station located in a third country to the customs office of first entry takes less than two hours, at the latest one hour before arrival of the goods at the place for which that customs office is competent;

(b) in all other cases, at the latest two hours before the arrival of the goods at the place for which the customs office of first entry is competent.

Article 108

Time-limits for lodging the entry summary declaration in case of transport by road

(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by road, the entry summary declaration shall be lodged at the latest one hour before the arrival of the goods at the place for which the customs office of first entry is competent.

Article 109

Time-limits for lodging the entry summary declaration in case of transport by inland waterways

(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union by inland waterways, the entry summary declaration shall be lodged at the latest two hours before arrival of the goods at the place for which the customs office of first entry is competent.

Article 110

Time-limits for lodging the entry summary declaration in case of combined transportation

(Article 127(3) and (7) of the Code)

Where the goods are brought into the customs territory of the Union on a means of transport which is, itself, transported on an active means of transport, the time-limit for lodging the entry summary declaration shall be the time-limit applicable to the active means of transport.

Article 111

Time-limits for lodging the entry summary declaration in case of *force majeure*

(Article 127(3) and (7) of the Code)

The time-limits referred to in Articles 105 to 109 shall not apply in the case of *force majeure*.

Article 112

Provision of particulars of the entry summary declaration by other persons in specific cases as regards transport by sea or inland waterways

(Article 127(6) of the Code)

1. Where, in the case of transport by sea or inland waterways, for the same goods one or more additional transport contracts covered by one or more bills of lading have been concluded by one or more persons other than the carrier, and the person issuing the bill of lading does not make the particulars required for the entry summary declaration available to his contractual partner who issues a bill of lading to him or to his contractual partner with whom he concluded a goods co-loading arrangement, the person who does not make the required particulars available shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

Where the consignee indicated in the bill of lading that has no underlying bills of lading does not make the particulars required for the entry summary declaration available to the person issuing that bill of lading, he shall provide those particulars to the customs office of first entry.

2. Each person submitting the particulars referred to in Article 127(5) of the Code shall be responsible for the particulars that he has submitted in accordance with Article 15(2)(a) and (b) of the Code.

Article 113

Provision of particulars of the entry summary declaration by other persons in specific cases as regards transport by air

(Article 127(6) of the Code)

1. Where, in the case of transport by air, for the same goods one or more additional transport contracts covered by one or more air waybills have been concluded by one or more persons other than the carrier and the person issuing the air waybill does not make the particulars required for the entry summary declaration available to his contractual partner who issues an air waybill to him or to his contractual partner with whom he concluded a goods co-loading arrangement, the person who does not make the required particulars available shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

2. Where, in the case of transport by air, goods are moved under the rules of the acts of the Universal Postal Union and the postal operator does not make the particulars required for the entry summary declaration available to the carrier, the postal operator shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

3. Each person submitting the particulars referred to in Article 127(5) of the Code shall be responsible for the particulars that he has submitted in accordance with Article 15(2)(a) and (b) of the Code.

CHAPTER 2

Arrival of goods

Article 114

Trade with special fiscal territories

(Article 1(3) of the Code)

Member States shall apply this Chapter and Articles 133 to 152 of the Code to goods in trade between a special fiscal territory and another part of the customs territory of the Union, which is not a special fiscal territory.

Article 115

Approval of a place for the presentation of goods to customs and temporary storage

(Articles 139(1) and 147(1) of the Code)

1. A place other than the competent customs office may be approved for the purposes of the presentation of goods where the following conditions are fulfilled.

(a) the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 are fulfilled;

(b) the goods declared for a customs procedure in the following day after their presentation, unless the customs authorities requires the goods to be examined in accordance with article 140(2) of the Code.

Where the place is already authorised for the purpose of the operation of the temporary storage facilities that approval shall not be required.

2. A place other than a temporary storage facility may be approved for temporary storage of the goods where the following conditions are fulfilled:

(a) the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 are fulfilled;

(b) the goods declared for a customs procedure in the following day after their presentation, unless the customs authorities requires the goods to be examined in accordance with Article 140(2) of the Code.

Article 116

Records

(Article 148(4) of the Code)

1. The records referred to in Article 148(4) of the Code shall contain the following information and particulars:

(a) reference to the relevant temporary storage declaration for the goods stored and reference to the corresponding end of temporary storage;

(b) the date and particulars identifying the customs documents concerning the goods stored and any other documents relating to the temporary storage of the goods;

(c) particulars, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;

(d) location of goods and particulars of any movement of goods;

(e) customs status of goods;

(f) particulars of forms of handling referred to in Article 147(2) of the Code;

(g) concerning the movement of goods in temporary storage between temporary storage facilities located in different Member States, the particulars about the arrival of the goods at the temporary storage facilities of destination.

Where the records are not part of the main accounts for customs purposes, the records shall refer to the main accounts for customs purposes.

2. The customs authorities may waive the requirement for some of the information referred to in paragraph 1 where this does not adversely affect the customs supervision and controls of the goods. However, in the case of movement of goods between temporary storage facilities, this waiver shall not be applicable

Article 117

Retail sale

(Article 148(1) of the Code)

Authorisations for the operation of temporary storage facilities referred to in Article 148 of the Code shall be granted on the following conditions:

(a) the temporary storage facilities are not used for the purpose of retail sale;

(b) where the goods stored present a danger or are likely to spoil other goods or require special facilities for other reasons, the temporary storage facilities are specially equipped to store them;

(c) the temporary storage facilities are exclusively operated by the holder of the authorisation.

Article 118

Other cases of movement of goods in temporary storage

(Article 148(5)(c) of the Code)

In accordance with Article 148(5)(c) of the Code, the customs authorities may authorise the movement of goods in temporary storage between different temporary storage facilities covered by different authorisations to operate temporary storage facilities provided the holders of those authorisations are AEOC.

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

CHAPTER 1

Customs status of goods

Section 1

General provisions

Article 119

Presumption of customs status

(Articles 153(1) and 155(2) of the Code)

1. The presumption of having the customs status of Union goods does not apply to the following goods:

(a) goods brought into the customs territory of the Union which are under customs supervision to determine their customs status;

(b) goods in temporary storage;

(c) goods placed under any of the special procedures with the exception of the internal transit, outward processing and the end-use procedures;

(d) products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country which are brought into the customs territory of the Union as laid down in Article 129;

(e) goods obtained from the products referred to in point (d) on board that vessel or a Union factory ship, in the production of which other products having the customs status of Union goods may have been used which are brought into the customs territory of the Union as laid down in Article 129;

(f) products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union.

2. Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status in the following cases:

(a) where the goods are carried by air and have been loaded or transhipped at a Union airport for consignment to another Union airport, provided that they are carried under cover of a single transport document issued in a Member State;

(b) where the goods are carried by sea and have been shipped between Union ports by a regular shipping service authorised in accordance with Article 120;

(c) where the goods are carried by rail and have been transported through a third country which is a contracting party to the Convention on a common transit procedure under cover of a single transport document issued in a Member State and such a possibility is provided for in an international agreement.

3. Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status in the following cases provided that their customs status of Union goods is proven:

(a) goods which have been brought from one point to another within the customs territory of the Union and temporarily leave that territory by sea or air;

(b) goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union without being transhipped, and are carried under cover of a single transport document issued in a Member State;

(c) goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union and were transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document being issued, covering carriage from the territory outside the customs territory of the Union, provided that the new document is accompanied by a copy of the original single transport document;

(d) motorised road vehicles registered in a Member State which have temporarily left and re-entered the customs territory of the Union;

(e) packaging, pallets and other similar equipment, excluding containers, belonging to a person established in the customs territory of the Union which are used for the transport of goods that have temporarily left and re-entered the customs territory of the Union;

(f) goods in baggage carried by a passenger which are not intended for commercial use and have temporarily left and re-entered the customs territory of the Union.

Section 2

Regular shipping service for customs purposes

Article 120

Authorisation to establish regular shipping services

(Article 155(2) of the Code)

1. An authorisation may be granted by the customs authority competent to take the decision to a shipping company for the purposes of regular shipping services entitling it to move Union goods from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of the customs status of Union goods.

2. An authorisation shall be granted only where:

(a) the shipping company is established in the customs territory of the Union;

(b) it fulfils the criterion laid down in Article 39(a) of the Code;

(c) it undertakes to communicate to the customs authority competent to take the decision the information referred to in Article 121(1) after the authorisation is issued; and

(d) it undertakes not to make any calls on the routes of the regular shipping service at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and not to make any transhipments of goods at sea.

3. Shipping companies having been granted an authorisation in accordance with this Article shall provide the regular shipping service stated therein.

The regular shipping service shall be provided using vessels registered for that purpose in accordance with Article 121.

Article 121

Registration of vessels and ports

(Articles 22(4) and 155(2) of the Code)

1. The shipping company authorised to establish regular shipping services for the purposes of Article 119(2)(b) shall register the vessels it intends to use and the ports it intends to call at for the purposes of that service by communicating to the customs authority competent to take the decision the following information:

(a) the names of the vessels assigned to the regular shipping service;

(b) the port where the vessel starts its operation as a regular shipping service;

(c) the ports of call.

2. The registration referred to in paragraph 1 shall take effect on the first working day following that of the registration by the customs authority competent to take the decision.

3. The shipping company authorised to establish regular shipping services for the purposes of Article 119(2)(b) shall notify any modification to the information referred to in points (a), (b) and (c) of paragraph 1 and the date and time when that modification takes effect to the customs authority competent to take the decision.

Article 122

Unforeseen circumstances during the transport by regular shipping services

(Articles 153(1) and 155(2) of the Code)

Where a vessel registered to a regular shipping service for the purposes of Article 119(2)(b) as a result of unforeseen circumstances transhipps goods at sea, calls at or loads or unloads goods in a port outside the customs territory of the Union, in a port that is not part of the regular shipping service or in a free zone of a Union port, the customs status of those goods shall not be altered unless they were loaded or unloaded at those locations.

Where the customs authorities have reason for doubt whether the goods fulfil those conditions, the customs status of those goods shall be proven.

Section 3

Proof of the customs status of Union goods

Subsection 1

General provisions

Article 123

Period of validity of a T2L, T2LF or a customs goods manifest

(Article 22(5) of the Code)

The proof of the customs status of Union goods in the form of a T2L, T2LF or a customs goods manifest shall be valid for 90 days from the date of registration or where in accordance with Article 128 there is no obligation to register the customs goods manifest, from the date of its establishment. At the request of the person concerned, and for justified reasons, the customs office may set a longer period of validity of the proof.

Article 124

Means of communication of the MRN of a T2L, T2LF or a customs goods manifest

(Article 6(3)(a) of the Code)

The MRN of a T2L, T2LF or a customs goods manifest may be submitted by any of the following means other than electronic data-processing techniques:

(a) a bar code;

(b) a status registration document;

(c) other means as allowed by the receiving customs authority.

Subsection 2

Proofs submitted by means other than electronic data-processing techniques

Article 125

Proof of the customs status of Union goods for travellers other than economic operators

(Article 6(3)(a) of the Code)

A traveller, other than an economic operator, may make a request on paper for a proof of the customs status of Union goods.

Article 126

Proof of the customs status of Union goods by production of an invoice or transport document

(Articles 6(2) and 6(3)(a) of the Code)

1. The proof of the customs status of Union goods of which the value does not exceed EUR 15 000 may be submitted by any of the following means other than electronic data-processing techniques:

(a) invoice relating to the goods;

(b) transport document relating to the goods.

2. The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor, or of the person concerned where there is no consignor, the competent customs office, the number of packages and their kind, marks and reference numbers of the packages, a description of the goods, the gross mass of the goods (kg), the value of the goods and, where necessary, the container numbers.

The consignor, or the person concerned where there is no consignor, shall identify the customs status of the Union goods by indicating the code 'T2L' or 'T2LF', as appropriate, accompanied by his signature in the invoice or transport document.

Article 127

Proof of the customs status of Union goods in TIR or ATA carnets or forms 302

(Article 6(3)(a) of the Code)

Where Union goods are transported in accordance with the TIR Convention, the ATA Convention, the Istanbul Convention or the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951, the proof of the customs status of Union goods may be submitted by means other than electronic data-processing techniques.

Subsection 3

Proof of the customs status of Union goods issued by an authorised issuer

Article 128

Facilitation for issuing a proof by an authorised issuer

(Article 153(2) of the Code)

1. Any person established in the customs territory of the Union and fulfilling the criteria laid down in Article 39(a) and (b) of the Code may be authorised to issue:

(a) the T2L or T2LF without having to request an endorsement;

(b) the customs goods manifest without having to request an endorsement and registration of the proof from the competent customs office.

2. The authorisation referred to in paragraph 1 shall be issued by the competent customs office at the request of the person concerned.

Subsection 4

Specific provisions concerning products of sea-fishing and goods obtained from such products

Article 129

The customs status of products of sea-fishing and goods obtained from such products

(Article 153(2) of the Code)

For the purposes of proving the customs status of the products and goods listed in Article 119(1)(d) and (e) as Union goods, it shall be established that those goods have been transported directly to the customs territory of the Union in one of the following ways:

(a) by the Union fishing vessel which caught the products and, where applicable, processed them;

(b) by the Union fishing vessel following the transhipment of the products from the vessel referred to in point (a);

(c) by the Union factory ship which processed the products following their transhipment from the vessel referred to in point (a);

(d) by any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a), (b) or (c), without any further changes being made;

(e) by a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Union where the products or goods were landed from the vessels referred to in points (a), (b), (c) or (d).

Article 130

The proof of customs status of products of sea-fishing and goods obtained from such products

(Articles 6(2) and 6(3)(a) of the Code)

1. For the purposes of proving the customs status in accordance with Article 129, the fishing logbook, the landing declaration, the transhipment declaration and the vessel monitoring system data, as appropriate, as required in accordance with Council Regulation (EC) No 1224/2009 [1] shall include the following information:

(a) the place where the products of sea-fishing were caught allowing to establish that the products or goods have the customs status of Union goods in accordance with Article 129;

(b) the products of sea-fishing (name and type) and their gross mass (kg);

(c) the kind of goods obtained from the products of sea-fishing referred to in point (b) described in a way allowing their classification within the Combined Nomenclature and gross mass (kg).

2. In case of transhipment of products and goods referred to in Article 119(1)(d) and (e) to a Union fishing vessel or Union factory ship (receiving vessel), the fishing logbook or the transhipment declaration of the Union fishing vessel or Union factory ship from which the products and goods are transhipped shall include, in addition to the information listed in paragraph 1, the name, flag state, registration number and full name of the master of the receiving vessel onto which the products and goods were transhipped.

The fishing logbook or the transhipment declaration of the receiving vessel shall include, in addition to the information listed in paragraph 1(b) and (c), the name, flag state, registration number and full name of the master of the Union fishing vessel or Union factory ship from which the products or goods were transhipped.

3. For the purposes of paragraphs 1 and 2, the customs authorities shall accept a paper based fishing logbook, landing declaration or transhipment declaration for vessels having an overall length equal to, or more than 10 metres but not more than 15 metres.

Article 131

Transhipment

(Article 6(3) of the Code)

1. In case of transhipment of products and goods referred to in Article 119(1)(d) and (e) to receiving vessels other than Union fishing vessels or Union factory ships, the proof of the customs status of Union goods shall be provided by means of a printout of the transhipment declaration of the receiving vessel, accompanied by a printout of the fishing logbook, transhipment declaration and vessel monitoring system data, as appropriate, of the Union fishing vessel or Union factory ship from which the products or goods were transhipped.

[1] Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 (OJ L 343, 22.12.2009, p.1).

2. In case of multiple transhipments a printout of all transhipment declarations shall also be submitted.

Article 132

Proof of the customs status of Union goods for products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union

(Article 6(3)(a) of the Code)

The proof of the customs status of Union goods for products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union may be provided by means of a printout of the fishing logbook.

Article 133

Products and goods transhipped and transported through a country or territory which is not part of the customs territory of the Union

(Article 6(2) of the Code)

Where the products and goods referred to in Article 119(1)(d) and (e) are transhipped and transported through a country or territory which are not part of the customs territory of the Union, a printout of the fishing logbook of the Union fishing vessel of Union factory ship, accompanied by a printout of the transhipment declaration, where applicable, shall be provided on which the following information is stated:

(a) an endorsement by the customs authority of the third country;

(b) the date of arrival in and of departure from the third country of the products and goods;

(c) the means of transport used for reconsignment to the customs territory of the Union;

(d) the address of the customs authority referred to in point (a).

CHAPTER 2

Placing goods under a customs procedure

Section 1

General provisions

Article 134

Customs declarations in trade with special fiscal territories

(Article 1(3) of the Code)

1. The following provisions shall apply to the trade in Union goods referred to in Article 1(3) of the Code:

(a) Chapters 2, 3 and 4 of Title V of the Code;

(b) Chapters 2 and 3 of Title VIII of the Code;

(c) Chapters 2 and 3 of Title V of this Regulation;

(d) Chapters 2 and 3 of Title VIII of this Regulation.

2. Any person may comply with its obligations under the provisions referred to in paragraph 1 by presenting an invoice or a transport document in the following cases:

(a) where goods are dispatched from the special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, within the same Member State;

(b) where goods are introduced into the special fiscal territory from another part of the customs territory of the Union, which is not a special fiscal territory, within the same Member State;

(c) where goods are dispatched from another part of the customs territory of the Union, which is not a special fiscal territory, to the special fiscal territory within the same Member State;

(d) where goods are introduced into another part of the customs territory of the Union, which is not a special fiscal territory, from the special fiscal territory within the same Member State.

Article 135

Oral declaration for release for free circulation

(Article 158(2) of the Code)

1. Customs declarations for release for free circulation may be lodged orally for the following goods:

(a) goods of a non-commercial nature;

(b) goods of a commercial nature contained in the travellers' personal baggage provided that they do not exceed either EUR 1 000 in value or 1 000 kg in net mass;

(c) products obtained by Union farmers on properties located in a third country and products of fishing, fish-farming and hunting activities, which benefit from duty relief under Articles 35 to 38 of Regulation (EC) No 1186/2009;

(d) seeds, fertilisers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries, which benefit from duty relief under Articles 39 and 40 of Regulation (EC) No 1186/2009.

2. Customs declarations for release for free circulation may be lodged orally for the goods referred to in Article 136(1) provided that the goods benefit from relief from import duty as returned goods.

Article 136

Oral declaration for temporary admission and re-export

(Article 158(2) of the Code)

1. Customs declarations for temporary admission may be lodged orally for the following goods:

(a) pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport, as referred to in Articles 208 to 213;

(b) personal effects and goods for sports purposes referred to in Article 219;

(c) welfare materials for seafarers used on a vessel engaged in international maritime traffic referred to in point (a) of Article 220;

(d) medical, surgical and laboratory equipment referred to in Article 222;

(e) animals referred to in Article 223 provided that they are intended for transhumance or grazing or for the performance of work or transport;

(f) equipment referred to in Article 224(a);

(g) instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant satisfying the conditions laid down in Article 226(1);

(h) disaster relief material used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union;

(i) portable musical instruments temporarily imported by travellers and intended to be used as professional equipment;

(j) packings which are imported filled and are intended for re-export, whether empty or filled, bearing the permanent, indelible markings identifying a person established outside the customs territory of the Union;

(k) radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles;

(l) other goods, where this is authorised by the customs authorities.

2. Re-export declarations may be made orally when discharging a temporary admission procedure for the goods referred to in paragraph 1.

Article 137

Oral declaration for export

(Article 158(2) of the Code)

1. Customs declarations for export may be made orally for the following goods:

(a) goods of a non-commercial nature;

(b) goods of a commercial nature provided that they do not exceed either EUR 1 000 in value or 1 000 kg in net mass;

(c) means of transport registered in the customs territory of the Union and intended to be re-imported, and spare parts, accessories and equipment for those means of transport;

(d) domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country which benefit from duty relief under Article 115 of Regulation (EC) No 1186/2009;

(e) products obtained by agricultural producers farming on properties located in the Union, which benefit from duty relief under Articles 116, 117 and 118 of Regulation (EC) No 1186/2009;

(f) seeds exported by agricultural producers for use on properties located in third countries, which benefit from duty relief under Articles 119 and 120 of Regulation (EC) No 1186/2009;

(g) fodder and feeding stuffs accompanying animals during their exportation and benefitting from duty relief under Article 121 of Regulation (EC) No 1186/2009.

2. Customs declarations for export may be lodged orally for the goods referred to in Article 136 (1) where those goods are intended to be re-imported.

Article 138

Goods deemed to be declared for release for free circulation in accordance with Article 141

(Article 158(2) of the Code)

Where not declared using other means, the following goods shall be deemed to be declared for release for free circulation in accordance with Article 141:

(a) goods of a non-commercial nature contained in traveller's personal baggage, which benefit from relief from import duty either under Article 41 of Regulation (EC) No 1186/2009 or as returned goods;

(b) goods referred to in Article 135(1)(c) and (d);

(c) means of transport which benefit from relief from import duty as returned goods in accordance with Article 203 of the Code;

(d) portable musical instruments re-imported by travellers and benefitting from relief from import duty as returned goods in accordance with Article 203 of the Code;

(e) items of correspondence;

(f) goods in a postal consignment, which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009.

Article 139

Goods deemed to be declared for temporary admission and re-export in accordance with Article 141

(Article 158(2) of the Code)

1. Where not declared using other means, the goods referred to in points (e) to (j) of Article 136(1) shall be deemed to be declared for temporary admission in accordance with Article 141.

2. Where not declared using other means, the goods referred to in points (e) to (j) of Article 136(1) shall be deemed to be declared for re-export in accordance with Article 141 discharging the temporary admission procedure.

Article 140

Goods deemed to be declared for export in accordance with Article 141

(Article 158(2) of the Code)

1. Where not declared using other means, the following goods shall be deemed to be declared for export in accordance with Article 141:

(a) goods referred to in Article 137;

(b) portable musical instruments of travellers.

2. Where goods are dispatched to Heligoland, the goods shall be deemed to be declared for export in accordance with Article 141.

Article 141

Acts deemed to be a customs declaration

(Article 158(2) of the Code)

1. In respect of goods referred to in Articles 138(a) to (d), 139 and 140(1), any of the following acts shall be deemed to be a customs declaration:

(a) going through the green or 'nothing to declare' channel in a customs office where the two-channel system is in operation;

(b) going through a customs office which does not operate the two-channel system;

(c) affixing a 'nothing to declare' sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions.

2. Items of correspondence shall be deemed to be declared for release for free circulation by their entry into the customs territory of the Union.

Items of correspondence shall be deemed to be declared for export or re-export by their exit from the customs territory of the Union.

3. Goods in a postal consignment, which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009, shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code provided that the data required are accepted by the customs authorities.

4. Goods in a postal consignment not exceeding EUR 1 000 which are not liable for export duty, shall be deemed to be declared for export by their exit from the customs territory of the Union.

Article 142

Goods which cannot be declared orally or in accordance with Article 141

(Article 158(2) of the Code)

Articles 135 to 140 shall not apply to the following:

(a) goods in respect of which formalities have been completed with a view to obtaining refunds or financial advantages on export under the common agricultural policy;

(b) goods in respect of which an application for the repayment of duty or other charges is made;

(c) goods which are subject to a prohibition or restriction;

(d) goods which are subject to any other special formality provided for in Union legislation which the customs authorities are required to apply.

Article 143

Paper-based customs declarations

(Article 158(2) of the Code)

Travellers may lodge a paper-based customs declaration in respect of goods carried by them.

Article 144

Customs declaration for goods in postal consignments

(Article 6(2) of the Code)

A postal operator may lodge a customs declaration for release for free circulation containing the reduced data set referred to in Annex B in respect of goods in a postal consignment where the goods fulfil all of the following conditions:

(a) their value does not exceed EUR 1 000;

(b) no application for repayment or remission is made in relation to them;

(c) they are not subject to prohibitions and restrictions.

Section 2

Simplified customs declarations

Article 145

Conditions for authorisation of regular use of simplified customs declarations

(Article 166(2) of the Code)

1. An authorisation to regularly place goods under a customs procedure on the basis of a simplified declaration in accordance with Article 166 (2) of the Code shall be granted if the following conditions are fulfilled:

(a) the applicant complies with the criterion laid down in Article 39(a) of the Code;

(b) where applicable, the applicant has satisfactory procedures in place for the handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products;

(c) the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;

(d) where applicable, the applicant has satisfactory procedures in place for the handling of import and export licences connected to prohibitions and restrictions, including measures to distinguish goods subject to the prohibitions or restrictions from other goods and to ensure compliance with those prohibitions and restrictions.

2. AEOCs shall be deemed to fulfil the conditions referred to in points (b), (c) and (d) of paragraph 1, in so far as their records are appropriate for the purposes of the placement of goods under a customs procedure on the basis of a simplified declaration.

Article 146

Supplementary declaration

(Article 167(1) of the Code)

1. Where the customs authorities are to enter the amount of import or export duty payable in the accounts in accordance with the first subparagraph of Article 105(1) of the Code, the supplementary declaration referred to in the first subparagraph of Article 167(1) of the Code shall be lodged within 10 days of the release of the goods.

2. Where an entry in the accounts takes place in accordance with the second subparagraph of Article 105(1) of the Code and the supplementary declaration is of a general, periodic or recapitulative nature, the period of time covered by the supplementary declaration shall not exceed one calendar month.

3. The time-limit for lodging the supplementary declaration referred to in paragraph 2 shall be set by the customs authorities. It shall not exceed 10 days from the end of the period of time covered by the supplementary declaration.

Article 147

Time-limit for the declarant to be in possession of the supporting documents in the case of supplementary declarations

(Article 167(1) of the Code)

1. The supporting documents that were missing when the simplified declaration was lodged shall be in the possession of the declarant within the time-limit for lodging the supplementary declaration in accordance with Article 146(1) or (3).

2. The customs authorities may, in duly justified circumstances, allow for a longer time-limit for making available the supporting documents than the one provided for in paragraph 1. That time-limit shall not exceed 120 days from the date of the release of the goods.

3. Where the supporting document concerns the customs value, the customs authorities may, in duly justified circumstances, set a longer time-limit than the one provided for in paragraphs 1 or 2 taking due account of the limitation period referred to in Article 103(1) of the Code.

Section 3

Provisions applying to all customs declarations

Article 148

Invalidation of a customs declaration after release of the goods

(Article 174(2) of the Code)

1. Where it is established that goods have been declared in error for a customs procedure under which a customs debt on import is incurred instead of being declared for another customs procedure, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

(a) the application is made within 90 days of the date of acceptance of the declaration;

(b) the goods have not been used in a way incompatible with the customs procedure under which they would have been declared had the error not occurred;

(c) at the time of the erroneous declaration, the conditions were fulfilled for placing the goods under the customs procedure under which they would have been declared had the error not occurred;

(d) a customs declaration for the customs procedure under which the goods would have been declared had the error not occurred has been lodged.

2. Where it is established that the goods have been declared in error instead of other goods, for a customs procedure for which a customs debt on import is incurred, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

(a) the application is made within 90 days of the date of acceptance of the declaration;

(b) the goods erroneously declared have not been used other than as authorised in their original state and have been restored to their original state;

(c) the same customs office is competent with regard to the goods erroneously declared and the goods which the declarant had intended to declare;

(d) the goods are to be declared for the same customs procedure as those erroneously declared.

3. Where goods which have been sold under a distance contract as defined in Article 2(7) of Directive 2011/83/EU of the European Parliament and of the Council [1] have been released for free circulation and are returned, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

(a) the application is made within 90 days of the date of acceptance of the customs declaration;

(b) the goods have been exported with a view to their return to the original supplier's address or to another address indicated by that supplier.

4. In addition to the cases referred to in paragraphs 1, 2 and 3, customs declarations shall be invalidated after the goods have been released, upon reasoned application by the declarant, in any of the following cases:

[1] Directive 2011/83/EU of the European Parliament and of the Council of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council (OJ L 304, 22.11.2011, p. 64).

(a) where goods have been released for export, re-export or outward processing and have not left the customs territory of the Union;

(b) where Union goods have been declared in error for a customs procedure applicable to non-Union goods, and their customs status as Union goods has been proved afterwards by means of a T2L, T2LF or a customs goods manifest;

(c) where goods have been erroneously declared under more than one customs declaration;

(d) where an authorisation with retroactive effect is granted in accordance with Article 211(2) of the Code;

(e) where Union goods have been placed under the customs warehousing procedure in accordance with Article 237(2) of the Code and can no longer be placed under that procedure in accordance with Article 237(2) of the Code.

5. A customs declaration in respect of goods which are subject to export duty, to an application for repayment of import duty, to refunds or other export amounts or to other special measures on export, may only be invalidated in accordance with paragraph 4(a) if the following conditions are fulfilled:

(a) the declarant provides the customs office of export or, in case of outward processing, the customs office of placement, with evidence that the goods have not left the customs territory of the Union;

(b) where the customs declaration is paper-based, the declarant returns, to the customs office of export or, in case of outward processing, the customs office of placement, all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration;

(c) the declarant provides the customs office of export with evidence that any refunds and other amounts or financial advantages provided for on export for the goods in question have been repaid or that the necessary measures have been taken by the competent authorities to ensure that they are not paid;

(d) the declarant complies with any other obligations by which he is bound in respect of the goods;

(e) any adjustments made on an export licence presented in support of the customs declaration are cancelled.

Section 4

Other simplifications

Article 149

Conditions for granting authorisations for centralised clearance

(Article 179(1) of the Code)

1. In order for centralised clearance to be authorised in accordance with Article 179 of the Code, applications for centralised clearance shall pertain to any of the following:

(a) release for free circulation;

(b) customs warehousing;

(c) temporary admission;

(d) end-use;

(e) inward processing;

(f) outward processing;

(g) export;

(h) re-export.

2. Where the customs declaration takes the form of an entry in the declarant's records, centralised clearance may be authorised under the conditions laid down in Article 150.

Article 150

Conditions for granting authorisations for entry in the declarant's records

(Article 182(1) of the Code)

1. An authorisation to lodge a customs declaration in the form of an entry in the declarant's records shall be granted where the applicants demonstrate that they fulfil the criteria laid down in Article 39(a), (b) and (d) of the Code.

2. In order for an authorisation to lodge a customs declaration in the form of an entry in the declarant's records to be granted in accordance with Article 182(1) of the Code, the application shall pertain to any of the following:

(a) release for free circulation;

(b) customs warehousing;

(c) temporary admission;

(d) end-use;

(e) inward processing;

(f) outward processing;

(g) export and re-export.

3. Where the application for authorisation concerns release for free circulation, the authorisation shall not be granted for the following:

(a) simultaneous release for free circulation and home use of goods which are exempt from VAT in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;

(b) re-import with simultaneous release for free circulation and home use of goods which are exempt from VAT in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC.

4. Where the application for authorisation concerns export and re-export, an authorisation shall only be granted where both of the following conditions are fulfilled:

(a) the obligation to lodge a pre-departure declaration is waived in accordance with Article 263(2) of the Code;

(b) the customs office of export is also the customs office of exit or the customs office of export and the customs office of exit have made arrangements ensuring that the goods are subject to customs supervision on exit.

5. Where the application for authorisation concerns export and re-export, export of excise goods is not allowed, unless Article 30 of Directive 2008/118/EC is applicable.

6. An authorisation for entry in the declarant's records shall not be granted where the application concerns a procedure for which a standardised exchange of information between customs authorities is required in accordance with Article 181 unless the customs authorities agree to other means of electronic exchange of information being used.

Article 151

Conditions for granting authorisations for self-assessment

(Article 185(1) of the Code)

Where an applicant referred to in Article 185(2) of the Code is a holder of an authorisation for entry in the declarant's records, self-assessment shall be authorised on condition that the application for self-assessment pertains to the customs procedures referred to in Article 150(2) or to re-export.

Article 152

Customs formalities and controls under self-assessment

(Article 185(1) of the Code)

Holders of authorisations for self-assessment may be authorised to carry out controls, under customs supervision, of compliance with prohibitions and restrictions as specified in the authorisation.

CHAPTER 3

Release of goods

Article 153

Release not conditional upon provision of a guarantee

(Article 195(2) of the Code)

Where, before the release of goods which are the subject of a request for the granting of a tariff quota, the tariff quota in question is not considered critical, the release of the goods shall not be conditional upon the provision of a guarantee in respect of those goods.

Article 154

Notification of the release of the goods

(Article 6(3)(a) of the Code)

1. Where the declaration for a customs procedure or re-export is lodged using means other than electronic data-processing techniques, the customs authorities may, for the purposes of notifying the declarant of the release of the goods, use means other than electronic data-processing techniques.

2. Where goods were in temporary storage before their release, and the customs authorities are to inform the holder of the authorisation for the operation of the relevant temporary storage facilities of the release of the goods, the information may be provided using means other than electronic data-processing techniques.

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 1

Release for free circulation

Article 155

Authorisation for the drawing up of banana weighing certificates

(Article 163(3) of the Code)

The customs authorities shall grant an authorisation for the drawing up of supporting documents for standard customs declarations certifying the weighing of fresh bananas falling within CN code 0803 90 10 subject to import duty ('banana weighing certificates') if the applicant for such an authorisation fulfils all the following conditions:

(a) he fulfils the criterion laid down in Article 39(a) of the Code;

(b) he is involved in the import, carriage, storage or handling of fresh bananas falling within CN code 0803 90 10 subject to import duty;

(c) he provides the necessary assurance of the proper conduct of the weighing;

(d) he has at his disposal appropriate weighing equipment;

(e) he keeps records enabling the customs authorities to carry out the necessary controls.

Article 156

Time-limit

(Article 22(3) of the Code)

A decision on an application for an authorisation referred to in Article 155 shall be taken without delay and at the latest 30 days from the date of acceptance of the application.

Article 157

Means of communication of the banana weighing certificate

(Articles 6(2) and 6(3)(a) of the Code)

The banana weighing certificates may be drawn up and submitted using means other than electronic data processing techniques

CHAPTER 2

Relief from import duty

Section 1

Returned goods

Article 158

Goods considered to be returned in the state in which they were exported

(Article 203(5) of the Code)

1. Goods shall be considered to be returned in the state in which they were exported where, after having been exported from the customs territory of the Union, they have not received a treatment or handling other than that altering their appearance or necessary to repair them, restore them to good condition or maintain them in good condition.

2. Goods shall be considered to be returned in the state in which they were exported where, after having been exported from the customs territory of the Union, they have received a treatment or handling other than that altering their appearance or necessary to repair them, restore them to good condition or maintain them in good condition but it became apparent after such treatment or handling had commenced that that treatment or handling is unsuitable for the intended use of the goods.

3. Where the goods referred to in paragraph 1 or 2 have undergone treatment or handling that would have rendered them liable to import duty if they had been placed under the outward processing procedure, those goods shall be considered to be returned in the state in which they were exported only on the condition that that treatment or handling, including the incorporation of spare parts, does not exceed what is strictly necessary to enable the goods to be used in the same way as at the time of export from the customs territory of the Union.

Article 159

Goods which on export benefited from measures laid down under the common agricultural policy

(Article 204 of the Code)

1. Returned goods which on export benefited from measures laid down under the common agricultural policy shall be granted relief from import duty provided that all of the following conditions are fulfilled:

(a) the refunds or other amounts paid under those measures have been repaid, the necessary steps have been taken by the competent authorities to withhold sums to be paid under the measures in respect of those goods, or the other financial advantages granted have been cancelled;

(b) the goods were in one of the following situations:

(i) they could not be put on the market in the country to which they were sent;

(ii) they were returned by the consignee as being defective or non-contractual;

(iii) they were re-imported into the customs territory of the Union because they could not be used for the purposes intended owing to other circumstances outside the exporter's control;

(c) the goods are declared for release for free circulation in the customs territory of the Union within 12 months of the date of completion of the customs formalities relating to their export or later where allowed by the customs authorities of the Member State of re-import in duly justified circumstances.

2. The circumstances referred to in paragraph 1(b)(iii) shall be the following:

(a) goods returned to the customs territory of the Union following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried;

(b) goods originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold;

(c) goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported;

(d) goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the contractual delivery date;

(e) fruit and vegetables, covered by the common market organisation for those products, exported and sent for sale on consignment, but which were not sold in the market of the country of destination.

Article 160

Means of communication of information sheet INF 3

(Article 6(3)(a) of the Code)

A document certifying that the conditions for the relief from import duty have been fulfilled ('information sheet INF 3') may be communicated using means other than electronic data-processing techniques.

TITLE VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Section 1

Application for an authorisation

Article 161

Applicant established outside the customs territory of the Union

(Article 211(3)(a) of the Code)

By way of derogation from Article 211(3)(a) of the Code, the customs authorities may in occasional cases, where they consider it justified, grant an authorisation for the end-use procedure or the inward processing procedure to persons established outside the customs territory of the Union.

Article 162

Place for submitting an application where the applicant is established outside the customs territory of the Union

(Article 22(1) of the Code)

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant for an authorisation for the use of the end-use procedure is established outside the customs territory of the Union, the competent customs authority shall be that of the place where the goods are to be first used.

2. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant for an authorisation for the use of the inward processing procedure is established outside the customs territory of the Union, the competent customs authority shall be that of the place where the goods are to be first processed.

Article 163

Application for an authorisation based on a customs declaration

(Articles 6(1), 6(2), 6(3)(a) and 211(1) of the Code)

1. A customs declaration shall, provided that it is supplemented by additional data elements as laid down in Annex A, be considered an application for an authorisation in any of the following cases:

(a) where goods are to be placed under the temporary admission procedure, unless the customs authorities require a formal application in cases covered by Article 236(b);

(b) where goods are to be placed under the end-use procedure and the applicant intends to wholly assign the goods to the prescribed end-use;

(c) where goods other than those listed in Annex 71-02 are to be placed under the inward processing procedure;

(d) where goods other than those listed in Annex 71-02 are to be placed under the outward processing procedure;

(e) where an authorisation for the use of the outward processing procedure has been granted and replacement products are to be released for free circulation using the standard exchange system, which is not covered by that authorisation;

(f) where processed products are to be released for free circulation after outward processing and the processing operation concerns goods of a non-commercial nature.

2. Paragraph 1 shall not apply in any of the following cases:

(a) simplified declaration;

(b) centralised clearance;

(c) entry in the declarant's records;

(d) where an authorisation other than for temporary admission involving more than one Member State is applied for;

(e) where the use of equivalent goods is applied for in accordance with Article 223 of the Code;

(f) where the competent customs authority informs the declarant that an examination of the economic conditions is required in accordance with Article 211(6) of the Code;

(g) where Article 167(1)(f) applies;

(h) where a retroactive authorisation in accordance with Article 211(2) of the Code is applied for, except in cases referred to in paragraph 1(e) or (f) of this Article.

3. Where the customs authorities consider that the placement of means of transport or spare parts, accessories and equipment for means of transport under the temporary admission procedure would entail a serious risk of non-compliance with one of the obligations laid down in the customs legislation, the customs declaration referred to in paragraph 1 shall not be made orally or in accordance with Article 141. In that case the customs authorities shall inform the declarant thereof without delay after the presentation of goods to customs.

4. The obligation to provide additional data elements referred to in paragraph 1 shall not apply in cases involving any of the following types of declarations:

(a) customs declarations for release for free circulation made orally in accordance with Article 135;

(b) customs declarations for temporary admission or re-export declarations made orally in accordance with Article 136;

(c) customs declarations for temporary admission or re-export declarations in accordance with Article 139 deemed to be made in accordance with Article 141.

5. ATA and CPD carnets shall be considered applications for an authorisation for temporary admission where they fulfil all of the following conditions:

(a) the carnet has been issued in a contracting party to the ATA Convention or Istanbul Convention and endorsed and guaranteed by an association forming part of a guaranteeing chain as defined in Article 1(d) of Annex A to the Istanbul Convention;

(b) the carnet relates to goods and uses covered by the Convention under which it was issued;

(c) the carnet is certified by the customs authorities;

(d) the carnet is valid throughout the customs territory of the Union.

Article 164

Application for renewal or amendment of an authorisation

(Article 6(3)(a) of the Code)

The customs authorities may allow an application for renewal or amendment of an authorisation referred to in Article 211(1) of the Code to be submitted in a written form.

Article 165

Supporting document for an oral customs declaration for temporary admission

(Articles 6(2), 6(3)(a) and 211(1) of the Code)

Where an oral customs declaration is considered an application for an authorisation for temporary admission in accordance with 163, the declarant shall present a supporting document as set out in Annex 71-01.

Section 2

Taking a decision on the application

Article 166

Examination of the economic conditions

(Article 211(3) and (4) of the Code)

1. The condition laid down in Article 211(4)(b) of the Code shall not apply to authorisations for inward processing except in any of the following cases:

(a) where the calculation of the amount of import duty is made in accordance with Article 86(3) of the Code, evidence exists that the essential interests of Union producers are likely to be adversely affected and the case is not covered by Article 167(1)(a) to (f);

(b) where the calculation of the amount of import duty is made in accordance with Article 85 of the Code, the goods intended to be placed under the inward processing procedure would be subject to an agricultural or a commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation and the case is not covered by Article 167(1) (h), (i), (m), (p) (or (s);

(c) where the calculation of the amount of import duty is made in accordance with Article 85 of the Code, the goods intended to be placed under the inward processing procedure would not be subject to an agricultural or a commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation, evidence exists that the essential interests of Union producers are likely to be adversely affected; and the case is not covered by Article 167(1)(g) to (s).

2. The condition laid down in Article 211(4)(b) of the Code shall not apply to authorisations for outward processing except where evidence exists that the essential interests of Union producers of goods listed in Annex 71-02 are likely to be adversely affected and the goods are not intended to be repaired.

Article 167

Cases in which the economic conditions are deemed to be fulfilled for inward processing

(Article 211(5) of the Code)

1. The economic conditions for inward processing shall be deemed to be fulfilled where the application concerns any of the following operations:

(a) the processing of goods not listed in Annex 71-02;

(b) repair;

(c) the processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone;

(d) the processing of durum wheat into pasta;

(e) the placing of goods under inward processing within the limits of the quantity determined on the basis of a balance in accordance with Article 18 of Regulation (EU) No 510/2014 of the European Parliament and of the Council [1];

(f) the processing of goods which are listed in Annex 71-02, in any of the following situations:

(i) unavailability of goods produced in the Union sharing the same 8-digit CN code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;

(ii) differences in price between goods produced in the Union and those intended to be imported, where comparable goods cannot be used because their price would not make the proposed commercial operation economically viable;

(iii) contractual obligations where comparable goods do not conform to the contractual requirements of the third-country purchaser of the processed products, or where, in accordance with the contract, the processed products must be obtained from the goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights;

(iv) the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000;

(g) the processing of goods to ensure their compliance with technical requirements for their release for free circulation;

(h) the processing of goods of a non-commercial nature;

(i) the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions;

(j) the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector;

(k) the processing into products to be incorporated in or used for civil aircraft for which an airworthiness certificate has been issued;

(l) the processing into products benefitting from the autonomous suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003 [2];

(m) the processing of goods into samples;

(n) the processing of any electronic type of components, parts, assemblies or any other materials into information technology products;

(o) the processing of goods falling within CN codes 2707 or 2710 into products falling within CN codes 2707, 2710 or 2902;

(p) the reduction to waste and scrap, destruction, recovery of parts or components;

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[1] Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009 (OJ L 150, 20.5.2014, p. 1).

[2] Council Regulation (EC) No 150/2003 of 21 January 2003 suspending import duties on certain weapons and military equipment (OJ L 25, 30.1.2003, p. 1).

(q) denaturing;

(r) usual forms of handling referred to in Article 220 of the Code;

(s) the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000 with regard to goods which are covered by Annex 71-02 and EUR 300 000 for other goods, except where the goods intended to be placed under the inward-processing procedure would be subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

2. The unavailability referred to in paragraph 1(f)(i) shall cover any of the following cases:

(a) the total absence of production of comparable goods within the customs territory of the Union;

(b) the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged;

(c) comparable Union goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

Article 168

Calculation of the amount of import duty in certain cases of inward processing

(Article 86(4) of the Code)

1. Where no examination of the economic conditions is required and the goods intended to be placed under the inward processing procedure would be subject to an agricultural or a commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code.

The first subparagraph shall not apply if the economic conditions are deemed to be fulfilled in the cases set out in Article 167(1) (h), (i), (m), (p) or (s).

2. Where the processed products resulting from the inward processing procedure are imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export, the amount of import duty shall be determined in accordance with Article 86(3) of the Code.

Article 169

Authorisation for the use of equivalent goods

(Articles 223(1) and (2) and 223(3)(c) of the Code)

1. Whether the use of equivalent goods is systematic or not shall not be relevant for the purposes of granting an authorisation in accordance with Article 223(2) of the Code.

2. The use of equivalent goods as referred to in the first subparagraph of Article 223(1) of the Code shall not be authorised where the goods placed under the special procedure would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

3. The use of equivalent goods as referred to in the second subparagraph of Article 223(1) of the Code shall not be authorised where the non-Union goods processed instead of the Union goods placed under the outward processing procedure would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

4. The use of equivalent goods under customs warehousing shall not be authorised where the non-Union goods placed under the customs warehousing procedure are of those referred to in Annex 71-02.

5. The use of equivalent goods shall not be authorised for goods or products that have been genetically modified or contain elements that have undergone genetic modification.

6. By way of derogation from the third subparagraph of Article 223(1) of the Code, the following shall be regarded as equivalent goods for inward processing:

(a) goods at a more advanced stage of manufacture than the non-Union goods placed under the inward processing procedure where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder of the authorisation or in the undertaking where the operation is being carried out on his behalf;

(b) in case of repair, new goods instead of used goods or goods in a better condition than the non-Union goods placed under the inward processing procedure;

(c) goods with technical characteristics similar to the goods which they are replacing provided that they have the same eight-digit Combined Nomenclature code and the same commercial quality.

7. By way of derogation from the third subparagraph of Article 223(1) of the Code, for goods referred to in Annex 71-04 the special provisions set out in that Annex shall apply.

8. In case of temporary admission, equivalent goods may be used only where the authorisation for temporary admission with total relief from import duty is granted in accordance with Articles 208 to 211.

Article 170

Processed products or goods placed under inward processing IM/EX

(Article 211(1) of the Code)

1. The authorisation for inward processing IM/EX shall, upon request by the applicant, specify that processed products or goods placed under that inward processing IM/EX which have not been declared for a subsequent customs procedure or re-exported on expiry of the period for discharge shall be deemed to have been released for free circulation on the date of expiry of the period for discharge.

2. Paragraph 1 shall not apply in so far as the products or goods are subject to prohibitive or restrictive measures.

Article 171

Time-limit for taking a decision on an application for an authorisation referred to in Article 211(1) of the Code

(Article 22(3) of the Code)

1. Where an application for an authorisation referred to in Article 211(1)(a) of the Code involves one Member State only, a decision on that application shall, by way of derogation from the first subparagraph of Article 22(3) of the Code, be taken without delay and at the latest within 30 days from the date of acceptance of the application.

Where an application for an authorisation referred to in Article 211(1)(b) of the Code involves one Member State only, a decision on that application shall, by way of derogation from the first subparagraph of Article 22(3) of the Code, be taken without delay and at the latest within 60 days from the date of acceptance of the application.

2. Where the economic conditions have to be examined in accordance with Article 211(6) of the Code, the time-limit referred to in the first subparagraph of paragraph 1 of this Article shall be extended to one year from the date on which the file was transmitted to the Commission.

The customs authorities shall inform the applicant, or the holder of the authorisation, of the need to examine the economic conditions and, if the authorisation has not yet been issued, of the extension of the time-limit in accordance with the first subparagraph.

Article 172

Retroactive effect

(Article 22(4) of the Code)

1. Where the customs authorities grant an authorisation with retroactive effect in accordance with Article 211(2) of the Code, the authorisation shall take effect at the earliest on the date of acceptance of the application.

2. In exceptional circumstances, the customs authorities may allow an authorisation referred to in paragraph 1 to take effect at the earliest one year, in case of goods covered by Annex 71-02 three months, before the date of acceptance of the application.

3. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date on which the original authorisation expired.

Where, in accordance with Article 211(6) of the Code, an examination of the economic conditions is required in connection with a renewal of an authorisation for the same kind of operation and goods, an authorisation with retroactive effect shall take effect at the earliest on the date on which the conclusion on the economic conditions has been drawn.

Article 173

Validity of an authorisation

(Article 22(5) of the Code)

1. Where an authorisation is granted in accordance with Article 211(1)(a) of the Code, the period of validity of the authorisation shall not exceed five years from the date on which the authorisation takes effect

2. The period of validity referred to in paragraph 1 shall not exceed three years where the authorisation relates to goods referred to in Annex 71-02.

Article 174

Time-limit for the discharge of a special procedure

(Article 215(4) of the Code)

1. At the request of the holder of the procedure, the time-limit for discharge specified in an authorisation granted in accordance with Article 211(1) of the Code may be extended by the customs authorities, even after the time-limit originally set has expired.

2. Where the time-limit for discharge expires on a specific date for all the goods placed under the procedure in a given period, the customs authorities may establish in the authorisation as referred to in Article 211(1)(a) of the Code that the time-limit for discharge is automatically extended for all goods still under the procedure on that date. The customs authorities may decide to terminate the automatic extension of the time-limit with regard to all or some of the goods placed under the procedure.

Article 175

Bill of discharge

(Articles 6(2), 6(3)(a) and 211(1) of the Code)

1. Authorisations for the use of inward processing IM/EX, inward processing EX/IM without the use of standardised exchange of information as referred to in Article 176, or end-use shall stipulate that the holder of the authorisation must present the bill of discharge to the supervising customs office within 30 days after the expiry of the time-limit for discharge.

However, the supervising customs office may waive the obligation to present the bill of discharge where it considers it unnecessary.

2. At the request of the holder of the authorisation, the customs authorities may extend the period referred to in paragraph 1 to 60 days. In exceptional cases, the customs authorities may extend the period even if it has expired.

3. The bill of discharge shall contain the particulars listed in Annex 71-06, unless otherwise determined by the supervising customs office.

4. Where processed products or goods placed under the inward processing IM/EX procedure are deemed to have been released for free circulation in accordance with Article 170(1), that fact shall be stated in the bill of discharge.

5. Where the authorisation for inward processing IM/EX specifies that processed products or goods placed under that procedure are deemed to have been released for free circulation on the date of expiry of the period for discharge, the holder of the authorisation shall present the bill of discharge to the supervising customs office as referred to in paragraph 1 of this Article.

6. The customs authorities may allow that the bill of discharge be presented by means other than electronic data-processing techniques.

Article 176

Standardised exchange of information and obligations of the holder of an authorisation for the use of a processing procedure

(Article 211(1) of the Code)

1. Authorisations for the use of inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State and authorisations for the use of inward processing IM/EX or outward processing IM/EX which involve more than one Member State shall establish the following obligations:

(a) use of the standardised exchange of information (INF) as referred to in Article 181, unless the customs authorities agree other means of electronic exchange of information;

(b) the holder of the authorisation shall provide the supervising customs office with information as referred to in Section A of Annex 71-05;

(c) where the following declarations or notifications are lodged, they shall refer to the relevant INF number:

(i) customs declaration for inward processing;

(ii) export declaration for inward processing EX/IM or outward processing;

(iii) customs declarations for release for free circulation after outward processing;

(iv) customs declarations for the discharge of the processing procedure;

(v) re- export declarations or re-export notifications.

2. Authorisations for the use of inward processing IM/EX which involve only one Member State shall establish that, at the request of the supervising customs office, the holder of the authorisation shall provide that customs office with sufficient information about the goods which were placed under the inward processing procedure allowing the supervising customs office to calculate the amount of import duty in accordance with Article 86(3) of the Code.

Article 177

Storage of Union goods together with non-Union goods in a storage facility

(Article 211(1) of the Code)

Where Union goods are stored together with non-Union goods in a storage facility for customs warehousing and it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, the authorisation as referred to in Article 211(1)(b) of the Code shall establish that accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

Section 3

Other provisions

Article 178

Records

(Articles 211(1) and 214(1) of the Code)

1. The records referred to in Article 214(1) of the Code shall contain the following:

(a) where appropriate, the reference to the authorisation required for placing the goods under a special procedure;

(b) the MRN or, where it does not exist, any other number or code identifying the customs declarations by means of which the goods are placed under the special procedure and, where the procedure has been discharged in accordance with Article 215(1) of the Code, information about the manner in which the procedure was discharged;

(c) data that unequivocally allows the identification of customs documents other than customs declarations, of any other documents relevant to the placing of goods under a special procedure and of any other documents relevant to the corresponding discharge of the procedure;

(d) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;

(e) location of goods and information about any movement thereof;

(f) customs status of goods;

(g) particulars of usual forms of handling and, where applicable, the new tariff classification resulting from those usual forms of handling;

(h) particulars of temporary admission or end-use;

(i) particulars of inward or outward processing including information about the nature of the processing;

(j) where Article 86(1) of the Code applies, the costs for storage or usual forms of handling;

(k) the rate of yield or its method of calculation, where appropriate;

(l) particulars enabling customs supervision and controls of the use of equivalent goods in accordance with Article 223 of the Code;

(m) where accounting segregation is required, information about type of goods, customs status and, where appropriate, origin of the goods;

(n) in the cases of temporary admission referred to in Article 238, the particulars required by that Article;

(o) in the cases of inward processing referred to in Article 241, the particulars required by that Article;

(p) where appropriate, particulars of any transfer of rights and obligations in accordance with Article 218 of the Code;

(q) where the records are not part of the main accounts for customs purposes, a reference to those main accounts for customs purposes;

(r) additional information for special cases, at the request of the customs authorities for justified reasons.

2. In the case of free zones, the records shall, in addition to the information provided for in paragraph 1, contain the following:

(a) particulars identifying the transport documents for the goods entering or leaving the free zones;

(b) particulars concerning the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duty or measures laid down under the common agricultural or commercial policies in accordance with Article 247(2) of the Code.

3. The customs authorities may waive the requirement for some of the information provided for in paragraphs 1 and 2, where this does not adversely affect the customs supervision and controls of the use of a special procedure.

4. In the case of temporary admission, records shall be kept only if required by the customs authorities.

Article 179

Movement of goods between different places in the customs territory of the Union

(Article 219 of the Code)

1. Movement of goods placed under inward processing, temporary admission or end-use may take place between different places in the customs territory of the Union without customs formalities other than those set out in Article 178(1)(e).

2. Movement of goods placed under outward processing may take place within the customs territory of the Union from the customs office of placement to the customs office of exit.

3. Movement of goods placed under customs warehousing may take place within the customs territory of the Union without customs formalities other than those set out in Article 178(1)(e) as follows:

(a) between different storage facilities designated in the same authorisation;

(b) from the customs office of placement to the storage facilities; or

(c) from the storage facilities to the customs office of exit or any customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods to a subsequent customs procedure or to receive the re-export declaration for the purposes of discharging the special procedure.

Movements under customs warehousing shall end within 30 days after goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the customs authorities may extend the 30-day period.

4. Where goods are moved under customs warehousing from the storage facilities to the customs office of exit, the records referred to in Article 214(1) of the Code shall provide information about the exit of the goods within 100 days after the goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the customs authorities may extend the 100-day period.

Article 180

Usual forms of handling

(Article 220 of the Code)

The usual forms of handling provided for in Article 220 of the Code shall be those set out in Annex 71-03.

Article 181

Standardised exchange of information

(Article 6(2) of the Code)

1. The supervising customs office shall make the relevant data elements set out in Section A of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of standardised exchange of information (INF), for:

(a) inward processing EX/IM or outward processing EX/IM which involves one or more than one Member State;

(b) inward processing IM/EX or outward processing IM/EX which involves more than one Member State.

2. Where the responsible customs authority as referred to in Article 101(1) of the Code has requested a standardised exchange of information between customs authorities with regard to goods placed under inward processing IM/EX which involves only one Member State, the supervising customs office shall make the relevant data elements set out in Section B of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of INF.

3. Where a customs declaration or re-export declaration or re-export notification refers to an INF, the competent customs authorities shall make the specific data elements set out in Section A of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of INF.

4. The customs authorities shall disclose updated information concerning the INF to the holder of the authorisation at his request.

Article 182

Customs status of animals born of animals placed under a special procedure

(Article 153(3) of the Code)

Where the total value of animals, born in the customs territory of the Union of animals subject to one customs declaration and placed under the storage procedure, the temporary admission procedure or the inward processing procedure, exceeds EUR 100, those animals shall be deemed to be non-Union goods and to be placed under the same procedure as the animals of which they were born.

Article 183

Waiver from the obligation to lodge a supplementary declaration

(Article 167(2)(b) of the Code)

The obligation to lodge a supplementary declaration shall be waived for goods for which a special procedure other than transit has been discharged by placing them under a subsequent special procedure other than transit provided that all of the following conditions are fulfilled:

(a) the holder of the authorisation of the first and subsequent special procedure is the same person;

(b) the customs declaration for the first special procedure was lodged in the standard form, or the declarant has lodged a supplementary declaration in accordance with the first sub-paragraph of Article 167(1) of the Code in respect of the first special procedure;

(c) the first special procedure is discharged by the placement of goods under a subsequent special procedure other than end-use or inward processing, following the lodging of a customs declaration in the form of an entry in the declarant's records .

CHAPTER 2

Transit

Section 1

External and internal transit procedure

Article 184

Means of communication of the MRN of a transit operation and of the MRN of a TIR operation to the customs authorities

(Article 6(3)(a) of the Code)

The MRN of a transit declaration or of a TIR operation may be submitted to the customs authorities by any of the following means other than electronic data-processing techniques:

(a) a bar code;

(b) a transit accompanying document;

(c) a transit/security accompanying document;

(d) in case of a TIR operation, a TIR carnet;

(e) other means as allowed by the receiving customs authority.

Article 185

Transit accompanying document and transit/security accompanying document

(Article 6(2) of the Code)

The common data requirements for the transit accompanying document and, if necessary, for the list of items, and for the transit/security accompanying document and the transit/security list of items are set out in Annex B-02.

Article 186

Applications for the status of authorised consignee for TIR operations

(Article 22(1) 3rd subparagraph of the Code)

For the purposes of TIR operations, applications for the status of authorised consignee referred to in Article 230 of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the TIR operations of the applicant are due to be terminated.

Article 187

Authorisations for the status of authorised consignee for TIR operations

(Article 230 of the Code)

1. The status of authorised consignee laid down in Article 230 of the Code shall be granted to applicants fulfilling the following conditions:

(a) the applicant is established in the customs territory of the Union;

(b) the applicant declares that he will regularly receive goods moved under a TIR operation;

(c) the applicant fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

2. The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the TIR operations and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

3. The authorisation concerning the status of authorised consignee shall apply to TIR operations that are due to be terminated in the Member State where the authorisation was granted, at the place or places in that Member State specified in the authorisation.

Section 2

External and internal Union transit procedure

Article 188

Special fiscal territories

(Article 1(3) of the Code)

1. Where Union goods are moved from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, and that movement ends at a place situated outside the Member State where they entered that part of the customs territory of the Union, those Union goods shall be moved under the internal Union transit procedure referred to in Article 227 of the Code.

2. In situations other than those covered by paragraph 1, the internal Union transit procedure may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union.

Article 189

Application of the Convention on a common transit procedure in specific cases

(Article 226(2) of the Code)

Where Union goods are exported to a third country which is a contracting party to the Convention on a common transit procedure or where Union goods are exported and pass through one or more common transit countries and the provisions of the Convention on a common transit procedure apply, the goods shall be placed under the external Union transit procedure as referred to in Article 226 (2) of the Code in the following cases:

(a) the Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;

(b) the Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have undergone customs formalities on export to third countries under the common agricultural policy;

(c) the Union goods are eligible for the repayment or remission of import duties on condition that they are placed under external transit in accordance with Article 118(4) of the Code.

Article 190

Receipt endorsed by the customs office of destination

(Article 6(3)(a) of the Code)

A receipt endorsed by the customs office of destination at the request of the person presenting the goods and the information required by that office shall contain the data referred to in Annex 72-03.

Article 191

General provisions on authorisations of simplifications

(Article 233(4) of the Code)

1. Authorisations referred to in Article 233(4) of the Code shall be granted to applicants fulfilling the following conditions:

(a) the applicant is established in the customs territory of the Union,

(b) the applicant declares that he will regularly use the Union transit arrangements;

(c) the applicant fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

2. The authorisations shall only be granted provided that the customs authority considers that it will be able to supervise the Union transit procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

Article 192

Applications for the status of authorised consignor for placing goods under the Union transit procedure

(Article 22(1) 3rd subparagraph of the Code)

For the purposes of placing goods under the Union transit procedure, applications for the status of authorised consignor referred to in Article 233(4)(a) of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the Union transit operations of the applicant are due to begin.

Article 193

Authorisations for the status of authorised consignor for placing goods under the Union transit procedure

(Article 233(4) of the Code)

The status of authorised consignor referred to in Article 233(4)(a) of the Code shall only be granted to applicants who are authorised in accordance with Article 89(5) of the Code to provide a comprehensive guarantee or to use a guarantee waiver in accordance with Article 95(2) of the Code.

Article 194

Applications for the status of authorised consignee for receiving goods moved under the Union transit procedure

(Article 22(1) 3rd subparagraph of the Code)

For the purposes of receiving goods moved under the Union transit procedure, applications for the status of authorised consignee referred to in Article 233(4)(b) of the Code shall be submitted to the customs authority competent to take the decision in the Member State where the Union transit operations of the applicant are due to be ended.

Article 195

Authorisations for the status of authorised consignee for receiving goods moved under the Union transit procedure

(Article 233(4) of the Code)

The status of authorised consignee referred to in Article 233(4)(b) of the Code shall only be granted to applicants who declare that they will regularly receive goods that have been placed under a Union transit procedure.

Article 196

Receipt issued by authorised consignee

(Article 6(3)(a) of the Code)

A receipt issued by the authorised consignee to the carrier upon delivering the goods and the information required shall contain the data referred to in Annex 72-03.

Article 197

Authorisation for use of seals of a special type

(Article 233(4) of the Code)

1. Authorisations in accordance with Article 233(4)(c) of the Code to use seals of a special type on means of transport, containers or packages used for the Union transit procedure shall be granted where the customs authorities approve the seals set out in the application for the authorisation.

2. The customs authority shall accept in the context of authorisation the seals of a special type that have been approved by the customs authorities of another Member State unless they have information that the particular seal is not suitable for customs purposes.

Article 198

Authorisation for the use of a transit declaration with reduced data requirements

(Article 233(4)(d) of the Code)

Authorisations in accordance with Article 233(4)(d) of the Code to use a customs declaration with reduced data requirements to place goods under the Union transit procedure shall be granted for:

(a) transport of goods by rail;

(b) transport of goods by air and sea where an electronic transport document is not used as a transit declaration.

Article 199

Authorisations for the use of an electronic transport document as a transit declaration for air transport

(Article 233(4)(e) of the Code)

For the purposes of air transport, authorisations for the use of an electronic transport document as a transit declaration to place goods under the Union transit procedure in accordance with Article 233(4)(e) of the Code shall only be granted where:

(a) the applicant operates a significant number of flights between Union airports;

(b) the applicant demonstrates that he will be able to ensure that the particulars of the electronic transport document are available to the customs office of departure at the airport of departure and to the customs office of destination at the airport of destination and that those particulars are the same at the customs office of departure and the customs office of destination.

Article 200

Authorisations for the use of an electronic transport document as a transit declaration for maritime transport

(Article 233(4)(e) of the Code)

For the purposes of maritime transport, authorisations for the use of an electronic transport document as a transit declaration to place goods under the Union transit procedure in accordance with Article 233(4)(e) of the Code shall only be granted where:

(a) the applicant operates a significant number of voyages between Union ports;

(b) the applicant demonstrates that he will be able to ensure that the particulars of the electronic transport document are available to the customs office of departure in the port of departure and to the customs office of destination in the port of destination and that those particulars are the same at the customs office of departure and the customs office of destination.

CHAPTER 3

Customs warehousing

Article 201

Retail sale

(Article 211(1)(b) of the Code)

Authorisations for the operation of storage facilities for the customs warehousing of goods shall be granted on condition that the storage facilities are not used for the purpose of retail sale, unless goods are retailed in any of the following situations:

(a) with relief from import duty to travellers to or from countries or territories outside the customs territory of the Union;

(b) with relief from import duty to members of international organisations;

(c) with relief from import duty to NATO forces;

(d) with relief from import duty under diplomatic or consular arrangements;

(e) remotely, including via the Internet.

Article 202

Specially equipped storage facilities

(Article 211(1)(b) of the Code)

Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations for the operation of storage facilities for the customs warehousing of goods may specify that the goods may only be stored in storage facilities specially equipped to receive them.

Article 203

Type of storage facilities

(Article 211(1)(b) of the Code)

Authorisations for the operation of storage facilities for the customs warehousing of goods shall specify which of the following types of customs warehouses is to be used under each authorisation:

(a) public customs warehouse type I;

(b) public customs warehouse type II;

(c) private customs warehouse.

CHAPTER 4

Specific use

Section 1

Temporary admission

Subsection 1

General provisions

Article 204

General provisions

(Article 211(1)(a) of the Code)

Unless otherwise provided for, authorisations for the use of the temporary admission procedure shall be granted on condition that the state of the goods placed under the procedure remains the same.

However, repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the procedure shall be admissible.

Article 205

Place for submitting an application

(Article 22(1) of the Code)

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, an application for an authorisation for temporary admission shall be submitted to the customs authority competent for the place where the goods are to be first used.

2. By way of derogation from the third subparagraph of Article 22(1) of the Code, where an application for an authorisation for temporary admission is made by means of an oral customs declaration in accordance with Article 136, an act in accordance with Article 139 or an ATA or a CPD carnet in accordance with Article 163, it shall be made at the place where the goods are presented and declared for temporary admission.

Article 206

Temporary admission with partial relief from import duty

(Articles 211(1) and 250(2)(d) of the Code)

1. The authorisation for the use of the temporary admission procedure with partial relief from import duty shall be granted in respect of goods which do not meet all the relevant requirements for total relief from import duty laid down in Articles 209 to 216 and Articles 219 to 236.

2. The authorisation for the use of the temporary admission procedure with partial relief from import duty shall not be granted for consumable goods.

3. The authorisation for the use of the temporary admission procedure with partial relief from import duties shall be granted on condition that the amount of import duty due in accordance with the second subparagraph of Article 252(1) of the Code shall be paid when the procedure has been discharged.

Subsection 2

Means of transport, pallets and containers including their accessories and equipment

Article 207

General provisions

(Article 211(3) of the Code)

Total relief from import duty may be granted for goods as referred to in Articles 208 to 211 and Article 213 also where the applicant and the holder of the procedure are established inside the customs territory of the Union.

Article 208

Pallets

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for pallets.

Article 209

Spare parts, accessories and equipment for pallets

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment for pallets where they are temporarily imported to be re-exported separately or as part of pallets.

Article 210

Containers

(Articles 18(2) and 250(2)(d) of the Code)

1. Total relief from import duties shall be granted for containers where they have been durably marked in an appropriate and clearly visible place with all of the following information:

(a) the identification of the owner or operator, which may be shown either by its full name or by an established identification system, excluding symbols such as emblems or flags;

(b) the identification marks and numbers of the container, given by the owner or operator;

(c) the tare weight of the container, including all its permanently fixed equipment.

For freight containers considered for maritime use, or for any other container utilising an ISO standard prefix consisting of four capital letters ending in U, the identification of the owner or principal operator and the container serial number and check digit of the container shall adhere to International Standard ISO 6346 and its annexes.

2. Where the application for authorisation is made in accordance with Article 163(1), the containers shall be monitored by a person established in the customs territory of the Union or by a person established outside of the customs territory of the Union who is represented in the customs territory of the Union.

That person shall upon request supply to the customs authorities detailed information concerning the movements of each container granted temporary admission including the dates and places of its entry and discharge.

Article 211

Spare parts, accessories and equipment for containers

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment for containers where they are temporarily imported to be re-exported separately or as part of containers.

Article 212

Conditions for granting total relief from import duty for means of transport

(Article 250(2)(d) of the Code)

1. For the purposes of this Article the term 'means of transport' shall include normal spare parts, accessories and equipment accompanying the means of transport.

2. Where means of transport are declared for temporary admission orally in accordance with Article 136 or by another act in accordance with Article 139, the authorisation shall be granted to the person who has the physical control of the goods at the moment of the release of goods for the temporary admission procedure unless that person acts on behalf of another person. If so, the authorisation shall be granted to the latter person.

3. Total relief from import duty shall be granted for means of road, rail, air, sea and inland waterway transport where they fulfil the following conditions:

(a) they are registered outside the customs territory of the Union in the name of a person established outside that territory or ,where the means of transport are not registered, they are owned by a person established outside the customs territory of the Union;

(b) they are used by a person established outside the customs territory of the Union, without prejudice to Articles 214, 215 and 216.

Where those means of transport are used privately by a third person established outside the customs territory of the Union, total relief from import duty shall be granted provided that that person is duly authorised in writing by the holder of the authorisation.

Article 213

Spare parts, accessories and equipment for non-Union means of transport

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment for means of transport where they are temporarily imported to be re-exported separately or as part of means of transport.

Article 214

Conditions for granting total relief from import duty to persons established in the customs territory of the Union

(Article 250(2)(d) of the Code)

Persons established in the customs territory of the Union shall benefit from total relief from import duty where any of the following conditions is fulfilled:

(a) in the case of means of rail transport, they are put at the disposal of such persons under an agreement whereby each person may use the rolling stock of the other within the framework of that agreement;

(b) in the case of means of road transport registered in the customs territory of the Union, a trailer is coupled to the means of transport;

(c) the means of transport are used in connection with an emergency situation;

(d) the means of transport are used by a professional hire firm for the purpose of re-export.

Article 215

Use of means of transport by natural persons who have their habitual residence in the customs territory of the Union

(Article 250(2)(d) of the Code)

1. Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duty in respect of means of transport which they use privately and occasionally, at the request of the registration holder, provided that the registration holder is in the customs territory of the Union at the time of use.

2. Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duty in respect of means of transport which they have hired under a written contract and use privately for one of the following purposes:

(a) to return to their place of residence in the customs territory of the Union;

(b) to leave the customs territory of the Union.

3. Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duties in respect of means of transport which they use commercially or privately provided that they are employed by the owner, hirer or lessee of the means of transport and that the employer is established outside that customs territory.

Private use of the means of transport is allowed for journeys between the place of work and the place of residence of the employee or with the purpose of performing a professional task of the employee as stipulated in the contract of employment.

At the request of the customs authorities, the person using the means of transport shall present a copy of the contract of employment.

4. For the purposes of this article,

(a) private use means the use other than commercial of a means of transport;

(b) commercial use means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration.

Article 216

Relief from import duty in respect of means of transport in other cases

(Article 250(2)(d) of the Code)

1. Total relief from import duty shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Union, with a view to re-export in the name of one of the following persons:

(a) a person established outside that territory;

(b) a natural person who has his or her habitual residence inside that territory where that person is preparing to transfer normal residence to a place outside that territory.

2. Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Union.

Article 217

Time-limits for discharge of the temporary admission procedure in the case of means of transport and containers

(Article 215(4) of the Code)

The discharge of the temporary admission procedure in the case of means of transport and containers shall take place within the following time-limits from the time the goods are placed under the procedure:

(a) for means of rail transport: 12 months;

(b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;

(c) for means of road transport privately used:

(i) by students: the period they stay in the customs territory of the Union for the sole purpose of pursuing their studies;

(ii) by persons fulfilling assignments of a specified duration: the period they stay in the customs territory of the Union for the sole purpose of fulfilling their assignment;

(iii) in other cases, including saddle or draught animals and the vehicles drawn by them: 6 months;

(d) for privately used means of air transport: 6 months;

(e) for privately used means of sea and inland waterway transport: 18 months;

(f) for containers, their equipment and accessories: 12 months.

Article 218

Time-limits for re-export in the case of professional hire services

(Articles 211(1) and 215(4) of the Code)

1. Where a means of transport has been temporarily imported into the Union with total relief from import duty in accordance with Article 212, and has been returned to a professional hire service established in the customs territory of the Union, the re-export discharging the temporary admission procedure shall be carried out within six months of the date of entry of the means of transport into the customs territory of the Union.

Where the means of transport is rehired by the professional hire service to a person established outside that territory or to natural persons who have their habitual residence inside the customs territory of the Union, the re-export discharging the temporary admission procedure shall be carried out within six months of the date of entry of the means of transport into the customs territory of the Union and within three weeks of the conclusion of the contract on the rehiring.

The date of entry into the customs territory of the Union shall be deemed to be the date of conclusion of the hiring contract under which the means of transport was used at the time of entry into that territory, unless the actual date of entry has been proven.

2. An authorisation for the temporary admission of a means of transport as referred to in paragraph 1 shall be granted on condition that the means of transport is not used for other purposes than re-export.

3. In the case referred to in Article 215(2), the means of transport shall, within three weeks of the conclusion of the hiring or rehiring contract, be returned to the hire service established in the customs territory of the Union where the means of transport is used by the natural person to return to his place of residence in the customs territory of the Union, or be re-exported where the means of transport is used by him to leave the customs territory of the Union.

Subsection 3

Goods other than means of transport, pallets and containers

Article 219

Personal effects and goods for sports purposes imported by travellers

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted in respect of goods imported by travellers resident outside of the customs territory of the Union where any of the following conditions is fulfilled:

(a) the goods are personal effects reasonably required for the journey;

(b) the goods are intended to be used for sports purposes.

Article 220

Welfare material for seafarers

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for welfare materials for seafarers in the following cases:

(a) they are used on a vessel engaged in international maritime traffic;

(b) they are unloaded from such a vessel and temporarily used ashore by the crew;

(c) they are used by the crew of such a vessel in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Article 221

Disaster relief material

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union.

The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article 222

Medical, surgical and laboratory equipment

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for medical, surgical and laboratory equipment which is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes. The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article 223

Animals

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for animals owned by a person established outside the customs territory of the Union.

Article 224

Goods for use in frontier zones

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for the following goods intended to be used in frontier zones:

(a) equipment owned and used by persons established in a frontier zone of a third country adjacent to the frontier zone in the Union where the goods are to be used;

(b) goods used for projects for the building, repair or maintenance of infrastructure in such a frontier zone in the Union under the responsibility of public authorities.

Article 225

Sound-, image- or data-carrying media and publicity material

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for the following goods:

(a) media carrying sound, image or data supplied free of charge and used for the purposes of demonstration prior to commercialisation, producing sound track, dubbing or reproduction;

(b) material used exclusively for publicity purposes, which includes means of transport specially equipped for those purposes.

Article 226

Professional equipment

(Article 250(2)(d) of the Code)

1. Total relief from import duty shall be granted for professional equipment which fulfils the following conditions:

(a) it is owned by a person established outside the customs territory of the Union;

(b) it is imported either by a person established outside the customs territory of the Union or by an employee of the owner established in the customs territory of the Union;

(c) it is used by the importer or under their supervision, except in cases of audiovisual co-productions.

2. Notwithstanding paragraph 1, total relief from import duty shall be granted for portable musical instruments temporarily imported by travellers in order to be used as professional equipment. The travellers may be resident inside or outside the customs territory of the Union.

3. Total relief from import duty shall not be granted in respect of professional equipment which is to be used for any of the following:

(a) the industrial manufacture of goods;

(b) the industrial packaging of goods;

(c) the exploitation of natural resources;

(d) the construction, repair or maintenance of buildings;

(e) earth moving and like projects.

Points (c), (d) and (e) shall not apply to hand tools.

Article 227

Pedagogic material and scientific equipment

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for pedagogic material and scientific equipment where the following conditions are fulfilled:

(a) they are owned by a person established outside the customs territory of the Union;

(b) they are imported by not-for-profit public or private scientific, teaching or vocational training establishments, and are exclusively used in teaching, vocational training or scientific research under the responsibility of the importing establishment;

(c) they are imported in reasonable numbers, having regard to the purpose of the import;

(d) they are not used for purely commercial purposes.

Article 228

Packings

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for the following goods:

(a) packings imported filled and intended for re-export, whether empty or filled;

(b) packings imported empty and intended for re-export filled.

Article 229

Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where the following conditions are fulfilled:

(a) they are owned by a person established outside the customs territory of the Union;

(b) they are used in manufacturing by a person established in the customs territory of the Union and more than 50 % of the production resulting from their use is exported.

Article 230

Special tools and instruments

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for special tools and instruments where the following conditions are fulfilled:

(a) they are owned by a person established outside the customs territory of the Union;

(b) they are made available to a person established in the customs territory of the Union for the manufacture of goods and more than 50 % of the resulting goods is exported.

Article 231

Goods used to carry out tests or subject to tests

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for goods in any of the following situations:

(a) they are subject to tests, experiments or demonstrations;

(b) they are subject to a satisfactory acceptance test provided for in a sales contract;

(c) they are used to carry out tests, experiments or demonstrations without financial gain.

Article 232

Samples

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for samples solely used for being shown or demonstrated in the customs territory of the Union provided that the quantity of the samples is reasonable having regard to that use.

Article 233

Replacement means of production

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for replacement means of production which are temporarily made available to a customer by a supplier or repairer pending the delivery or repair of similar goods.

Article 234

Goods for events or for sale in certain situations

(Article 250(2)(d) of the Code)

1. Total relief from import duty shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the temporary admission procedure.

In exceptional cases, the customs authorities may grant total relief from import duty for goods to be exhibited or used at other events, or obtained at such other events from goods placed under the temporary admission procedure.

2. Total relief from import duty shall be granted for goods delivered by the owner for inspection to a person in the Union who has the right to purchase them after inspection.

3. Total relief from import duty shall be granted for the following:

(a) works of art, collector's items and antiques as defined in Annex IX to Directive 2006/112/EC, imported for the purposes of exhibition, with a view to possible sale;

(b) goods other than newly manufactured ones imported with a view to their sale by auction.

Article 235

Spare parts, accessories and equipment

(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment which are used for repair and maintenance, including overhaul, adjustments and preservation, of goods placed under the temporary admission procedure.

Article 236

Other goods

(Article 250(2)(d) of the Code)

Total relief from import duty may be granted for goods other than those referred to in Articles 208 to 216 and 219 to 235 or not complying with the conditions of those Articles, in either of the following situations:

(a) the goods are imported occasionally for a period not exceeding three months;

(b) the goods are imported in particular situations having no economic effect in the Union.

Article 237

Special time-limits for discharge

(Article 215(4) of the Code)

1. For the goods referred to in Articles 231(c), 233 and 234(2), the time-limit for discharge shall be 6 months from the time the goods are placed under the temporary admission procedure.

2. For animals referred to in Article 223, the time-limit for discharge shall not be shorter than 12 months from the time the animals are placed under the temporary admission procedure.

Subsection 4

Operation of the procedure

Article 238

Particulars to be included in the customs declaration

(Article 6(2) of the Code)

1. Where goods placed under the temporary admission procedure are subsequently placed under a customs procedure enabling the temporary admission procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnet shall contain the indication 'TA' and the relevant authorisation number, if applicable.

2. Where goods placed under the temporary admission procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration other than by ATA/CPD carnet shall contain the particulars referred to in paragraph 1.

Section 2

End-use

Article 239

Obligation of the holder of the end-use authorisation

(Article 211(1)(a) of the Code)

An authorisation for the use of the end-use procedure shall be granted provided that the holder of the authorisation undertakes to fulfil either of the following obligations:

(a) to use the goods for the purposes laid down for the application of the duty exemption or reduced rate of duty;

(b) to transfer the obligation as referred to in point (a) to another person under the conditions laid down by the customs authorities.

CHAPTER 5

Processing

Article 240

Authorisation

(Article 211 of the Code)

1. An authorisation for a processing procedure shall specify the measures to establish either of the following:

(a) that the processed products have resulted from processing of goods placed under a processing procedure;

(b) that the conditions for using equivalent goods in accordance with Article 223 of the Code or the standard exchange system in accordance with Article 261 of the Code are fulfilled.

2. An authorisation for inward processing may be granted for production accessories within the meaning of Article 5(37)(e) of the Code, with the exception of the following:

(a) fuels and energy sources other than those needed for the testing of processed products or for the detection of faults in the goods placed under the procedure needing repair;

(b) lubricants other than those needed for the testing, adjustment or withdrawal of processed products;

(c) equipment and tools.

3. An authorisation for inward processing shall be granted only where the following conditions are fulfilled:

(a) the goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure;

(b) the use of the procedure cannot result in circumvention of the rules concerning origin and of quantitative restrictions applicable to the imported goods.

The first subparagraph shall not apply where the amount of import duty is determined in accordance with Article 86(3) of the Code.

Article 241

Particulars to be included in the customs declaration for inward processing

(Article 6(2) of the Code)

1. Where goods placed under the inward processing procedure or the resulting processed products are subsequently placed under a customs procedure enabling the inward processing procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnet shall contain the indication 'IP' and the relevant authorisation number or INF number.

Where goods placed under the inward processing procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, whether in the form of processed products or not, are placed under a subsequent customs procedure, the customs declaration for the subsequent customs procedure shall contain the particulars referred to in the first subparagraph as well as the indication 'C P M'.

2. Where goods placed under the inward processing procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration shall contain the particulars referred to in paragraph 1.

Article 242

Outward processing IM/EX

(Article 211(1) of the Code)

1. In the case of outward processing IM/EX, the authorisation shall specify the time-limit within which the Union goods, which are replaced by equivalent goods, shall be placed under outward processing. That time-limit shall not exceed six months.

At the request of the holder of the authorisation, the time-limit may be extended even after its expiry, provided that the total time-limit does not exceed one year.

2. In the case of prior import of processed products, a guarantee shall be provided covering the amount of the import duty that would be payable should the replaced Union goods not be placed under outward processing in accordance with paragraph 1.

Article 243

Repair under outward processing

(Article 211(1) of the Code)

Where the outward processing procedure is requested for repair, the temporary export goods shall be capable of being repaired and the procedure shall not be used to improve the technical performance of the goods.

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

Article 244

Time-limit for the lodging of pre-departure declarations

(Article 263(1) of the Code)

1. The pre-departure declaration referred to in Article 263 of the Code shall be lodged at the competent customs office within the following time-limits:

(a) in the case of maritime traffic:

(i) for containerised cargo movements other than those referred to in points (ii) and (iii), at the latest 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Union;

(ii) for containerised cargo movements between the customs territory of the Union and Greenland, the Faeroe Islands, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean and all ports of Morocco, at the latest two hours before departure from a port in the customs territory of the Union;

(iii) for containerised cargo movements between the French overseas departments, the Azores, Madeira or the Canary Islands and a territory outside the customs territory of the Union, where the duration of the voyage is less than 24 hours, at the latest two hours before departure from a port in the customs territory of the Union;

(iv) for movements not involving containerised cargo, at the latest 2 hours prior to departure from a port in the customs territory of the Union;

(b) in the case of air traffic, at the latest 30 minutes prior to departure from an airport in the customs territory of the Union;

(c) in the case of road and inland waterways traffic, at the latest one hour before the goods are to leave the customs territory of the Union;

(d) in the case of rail traffic:

(i) where the train voyage from the last train formation station to the customs office of exit takes less than two hours, at the latest one hour before arrival of the goods at the place for which the customs office of exit is competent;

(ii) in all other cases, at the latest two hours before the goods are to leave the customs territory of the Union.

2. Notwithstanding paragraph 1, where the pre-departure declaration concerns goods for which a refund is claimed in accordance with Commission Regulation (EC) No 612/2009 ([1]), it shall be lodged at the competent customs office at the latest at the time of loading the goods in accordance with Article 5(7) of that Regulation.

3. In the following situations, the time-limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the customs territory of the Union:

(a) where the goods have arrived at the customs office of exit on another means of transport from which they are transferred before leaving the customs territory of the Union (inter-modal transport);

(b) where the goods have arrived at the customs office of exit on a means of transport which is itself transported on an active means of transport when leaving the customs territory of the Union (combined transportation).

4. The time-limits referred to in paragraphs 1, 2 and 3 shall not apply in the case of *force majeure*.

Article 245

Waiver from the obligation to lodge a pre-departure declaration

(Article 263(2)(b) of the Code)

1. Without prejudice to the obligation to lodge a customs declaration in accordance with Article 158(1) of the Code or a re-export declaration in accordance with Article 270(1) of the Code, the lodging of a pre-departure declaration shall be waived for the following goods:

(a) electrical energy;

(b) goods leaving by pipeline;

(c) items of correspondence;

(d) goods moved under the rules of the acts of the Universal Postal Union;

(e) household effects as defined in Article 2(1)(d) of Regulation (EC) No 1186/2009 provided that they are not carried under a transport contract;

(f) goods contained in travellers' personal baggage;

(g) goods referred to in Article 140(1) with the exception, when carried under a transport contract, of:

([1]) Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products (OJ L 186, 17.7.2009, p. 1).

(i) pallets, spare parts, accessories and equipment for pallets;

(ii) containers, spare parts, accessories and equipment for containers;

(iii) means of transport, spare parts, accessories and equipment for means of transport;

(h) goods covered by ATA and CPD carnets;

(i) goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;

(j) goods carried on vessels moving between Union ports without any intervening call at any port outside the customs territory of the Union;

(k) goods carried on aircraft moving between Union airports without any intervening call at any airport outside the customs territory of the Union;

(l) weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;

(m) the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:

(i) goods to be used for construction, repair, maintenance or conversion of the offshore installations;

(ii) goods to be used to fit or equip the offshore installations;

(iii) provisions to be used or consumed on the offshore installations;

(n) goods for which relief can be claimed pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;

(o) goods which are supplied for incorporation as part of or accessories in vessels or aircraft and for the operation of the engines, machines and other equipment of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;

(p) goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, and the municipalities of Livigno and Campione d'Italia, or to the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio.

2. The lodging of a pre-departure declaration shall be waived for goods in the following situations:

(a) where a vessel that transports the goods between Union ports is to call at a port outside the customs territory of the Union and the goods are to remain loaded on board the vessel during the call at the port outside the customs territory of the Union;

(b) where an aircraft that transports the goods between Union airports is to call at an airport outside the customs territory of the Union and the goods are to remain loaded on board the aircraft during the call at the airport outside the customs territory of the Union;

(c) where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the customs territory of the Union and which will carry them out of that territory;

(d) where the goods were loaded at a previous port or airport in the customs territory of the Union where a pre-departure declaration was lodged or a waiver from the obligation to lodge a pre-departure declaration was applicable and remain on the means of transport that will carry them out of the customs territory of the Union;

(e) where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them out of the customs territory of the Union, provided that the following conditions are fulfilled:

(i) the transhipment is undertaken within 14 days of the presentation of the goods in accordance with Articles 144 or 245 of the Code or in exceptional circumstances, within a longer period authorised by the customs authorities where the period of 14 days is not sufficient to deal with those circumstances;

(ii) information about the goods is available to the customs authorities;

(iii) the destination of the goods and the consignee do not change to the knowledge of the carrier;

(f) where goods were brought into the customs territory of the Union but they were rejected by the competent customs authority and were immediately returned to the country of export.

CHAPTER 2

Formalities on exit of goods

Article 246

Means for the exchange of information in cases of presentation of goods at the customs office of exit

(Article 6(3)(a) of the Code)

Where goods are presented at the customs office of exit in accordance with Article 267(2) of the Code means for the exchange of information other than electronic data-processing techniques may be used for the following:

(a) identification of the export declaration;

(b) communications regarding discrepancies between the goods declared and released for the export procedure and the goods presented.

Article 247

Means for providing evidence that the goods have left the customs territory of the Union

(Article 6(3)(a) of the Code)

For the purposes of certifying the exit of goods, evidence that the goods have left the customs territory of the Union may be provided to the customs office of export using means other than electronic data- processing techniques.

CHAPTER 3

Export and re-export

Article 248

Invalidation of the customs declaration or the re-export declaration

(Article 174 of the Code)

1. Where there is a discrepancy in the nature of the goods released for export, re-export or outward processing compared to those presented to the customs office of exit, the customs office of export shall invalidate the declaration concerned.

2. Where, after a period of 150 days from the date of release of the goods for the export procedure, the outward processing procedure or re-export, the customs office of export has received neither information on the exit of the goods nor evidence that the goods have left the customs territory of the Union, that office may invalidate the declaration concerned.

Article 249

Means for the retrospective lodgement of an export or re-export declaration

(Article 6(3)(a) of the Code)

Where an export or re-export declaration was required but the goods have been taken out of the customs territory of the Union without such declaration, means of exchange of information other than electronic data-processing techniques may be used for the retrospective lodgement of that export or re-export declaration.

TITLE IX

FINAL PROVISIONS

Article 250

Re-assessment of authorisations already in force on 1 May 2016

1. Authorisations granted on the basis of Regulation (EEC) No 2913/92 or Regulation (EEC) No 2454/93 which are valid on 1 May 2016 and which do not have a limited period of validity shall be re-assessed.

2. By derogation from paragraph 1, the following authorisations shall not be subject to re-assessment:

(a) authorisations of exporters for making out invoice declarations as referred to in Articles 97v and 117 of Regulation (EEC) No 2454/93;

(b) authorisations for the management of materials using the accounting segregation method as referred to in Article 88 of Regulation (EEC) No 2454/93.

Article 251

Validity of authorisations already in force on 1 May 2016

1. Authorisations granted on the basis of Regulation (EEC) No 2913/92 or Regulation (EEC) No 2454/93 which are valid on 1 May 2016 shall remain valid as follows:

(a) for authorisations having a limited period of validity, until the end of that period or 1 May 2019, whichever is the earlier;

(b) for all other authorisations, until the authorisation is reassessed in accordance with Article 250(1).

2. By way of derogation from paragraph 1, the authorisations referred to in Article 250(2)(a) and (b) shall remain valid until they are withdrawn by the customs authorities having granted them.

Article 252

Validity of decisions on binding information already in force on 1 May 2016

Decisions relating to binding information already in force on 1 May 2016 shall remain valid for the period set out in those decisions. Such a decision shall as of 1 May 2016 be binding both on the customs authorities and on the holder of the decision.

Article 253

Validity of decisions granting deferment of payment already in force on 1 May 2016

Decisions granting deferment of payment taken in accordance with Article 224 of Regulation (EEC) No 2913/92 which are valid on 1 May 2016 shall remain valid as follows:

(a) where the decision was granted for the use of the procedure referred to in Article 226(a) of Regulation (EEC) No 2913/92, it shall remain valid without limitation of time;

(b) where the decision was granted for the use of one of the procedures referred to in Article 226(b) or (c) of Regulation (EEC) No 2913/92, it shall remain valid until the re-assessment of the authorisation to use a comprehensive guarantee linked to it.

Article 254

Use of authorisations and decisions already in force on 1 May 2016

Where a decision or an authorisation remains valid after 1 May 2016 in accordance with Articles 251 to 253, the conditions under which that decision or authorisation is applied shall, from 1 May 2016, be those laid down in the corresponding provisions of the Code, Commission Implementing Regulation 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 925/2013 [1] and this Regulation as set out in the table of correspondence laid down in Annex 90.

Article 255

Transitional provisions on the use of seals

Customs seals and seals of a special type compliant with Annex 46a to Regulation (EEC) No 2454/93 may continue to be used until stocks run out or 1 May 2019, whichever is the earlier.

Article 256

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 May 2016.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 July 2015.

For the Commission
The President
Jean-Claude JUNCKER

[1] Commission Implementing Regulation 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 925/2013 of the European Parliament and of the Council laying down the Union Customs Code (see page 558 of this Official Journal).

TABLE OF CONTENTS

TITLE I

GENERAL PROVISIONS

ANNEX A Common data requirements for applications and decisions 111

ANNEX B Common data requirements for declarations, notifications and proof of the customs status of Union goods 163

ANNEX B-01 Paper-based standard declarations — Notes and forms to be used 227

ANNEX B-02 Transit accompanying document 266

ANNEX B-03 List of items 269

ANNEX B-04 Transit/security accompanying document (TSAD) 271

ANNEX B-05 Transit/security list of items (TSLoI) 274

ANNEX 12-01 Common data requirements for the registration of economic operators and other persons 276

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

ANNEX 22-01 Introductory notes and list of substantial processing or working operations conferring non-preferential origin 279

ANNEX 22-03 Application for an information certificate INF 4 and information certificate INF 4 338

ANNEX 22-03 Introductory notes and list of working or processing operations which confer originating status 339

ANNEX 22-04 Materials excluded from regional cumulation 396

ANNEX 22-05 Working excluded from GSP regional cumulation (textile products) 400

ANNEX 22-11 Introductory notes and list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status 401

ANNEX 22-13 Invoice declaration 514

TITLE III

CUSTOMS DEBT AND GUARANTEES

ANNEX 32-01 Guarantor's undertaking — Individual guarantee 517

ANNEX 32-02 Guarantor's undertaking — Individual guarantee in the form of vouchers 518

ANNEX 32-03 Guarantor's undertaking — Comprehensive guarantee 519

ANNEX 32-04 Notification to guarantor of non-discharge of Union transit procedure 520

ANNEX 32-05 Notification to guarantor of liability for debt in Union transit procedure 521

ANNEX 33-01 Claim for payment to the guaranteeing association of debt in transit procedure under ATA/e-ATA carnet 522

ANNEX 33-02 Notification to guarantor of liability for debt in transit procedure under CPD carnet 523

ANNEX 33-03	Model of the information memo on the claim for payment to the guaranteeing association of the debt in transit procedure under ATA/e-ATA carnet	524
ANNEX 33-04	Taxation form for calculation of duties and taxes resulting from the claim for payment to the guaranteeing association of the debt in transit procedure under ATA/e-ATA carnet	525
ANNEX 33-05	Model of discharge indicating that claim proceedings have been initiated with respect to the guaranteeing association in the Member State where the customs debt is incurred in transit procedure under ATA/e-ATA carnet	527
ANNEX 33-06	Request for supplementary information where goods are situated in another Member State	528
ANNEX 33-07	Remission/repayment	529

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

No Annex

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

No Annex

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

ANNEX 61-01	Banana weighing certificates — data requirements	530
ANNEX 62-01	Information sheet INF 3 — data requirements	531

TITLE VII

SPECIAL PROCEDURES

ANNEX 71-01	Supporting document where goods are declared orally for temporary admission	537
ANNEX 71-02	Sensitive goods and products	539
ANNEX 71-03	List of permitted usual forms of handling	541
ANNEX 71-04	Special provisions concerning equivalent goods	543
ANNEX 71-05	Standardised exchange of information (INF)	546
ANNEX 71-06	Information to be provided in the bill of discharge	551
ANNEX 72-03	TC 11 receipt	552

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

No Annex

TITLE IX

ANNEX 90	Table of correspondence referred to in Article 254	553

ANNEX A

COMMON DATA REQUIREMENTS FOR APPLICATIONS AND DECISIONS

Introductory notes to the data requirement tables for applications and decisions

GENERAL PROVISIONS

1. The provisions included in these notes are applicable to all Titles of this Annex.

2. The data requirement tables in Title I to Title XXI include all the data elements necessary for the applications and decisions dealt with in this Annex.

3. The formats, codes and, if applicable, the structure of the data requirements described in this Annex are specified in Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 which is adopted pursuant to Article 8(1)(a) of the Code.

4. The data requirements defined in this Annex shall apply to applications and decisions made by using an electronic data processing technique as well as to paper-based applications and decisions.

5. The data elements which may be provided for several applications and decisions are set out in the data requirements table of Chapter 1, Title I of this Annex.

6. The data elements specific to certain types of applications and decisions are set out in Title II to Title XXI of this Annex.

7. The specific provisions concerning each data element as they are described in Chapter 2 of Titles I to XXI of this Annex apply without prejudice to the status of the data element as defined in the data requirements tables. For example D.E. 5/8 Identification of goods is marked as mandatory (status 'A') in the data requirements table in Title I, Chapter 1 of this Annex for the authorisations of inward processing (column 8a) and outward processing (column 8b); however this information shall not be completed in case of inward or outward processing with equivalent goods and outward processing with standard exchange system, as described in Title I, Chapter 2 of this Annex.

8. Unless otherwise indicated by the markings pertaining to the data element concerned, the data elements listed in the respective data requirement table may be used for the purposes of both the applications and the decisions.

9. The status listed in the data requirement table below have no bearing on the fact that certain data is provided only where circumstances warrant it. For example, the D.E. 5/6 Equivalent goods shall only be used, if the use of equivalent goods in accordance with Article 223 of the Code is requested.

10. In case the application for the use of a special procedure other than transit is made in accordance with Article 163, the dataset defined in column 8f of the data requirement table in Title I of this Annex shall be provided in addition to the data requirements of the customs declaration, as provided for in Title I, Chapter 3, Section 1 of Annex B in relation with the procedure concerned.

TITLE I

Applications and decisions

CHAPTER 1

Table legend

Columns	Application/Decision type	Legal reference	Title No of the specific data requirements
D.E. order number	Order number of the data element concerned		
D.E. name	Name of the data element concerned		
Decisions relating to binding information			
1a	Application and decision relating to binding tariff information (BTI decision)	Article 33 of the Code	Title II
1b	Application and decision relating to binding origin information (BOI decision)	Article 33 of the Code	Title III
Authorised economic operator			
2	Application and authorisation for the status of authorised economic operator	Article 38 of the Code	Title IV
Customs valuation			
3	Application and authorisation for the simplification of the determination of amounts being part of the customs value of goods	Article 73 of the Code	Title V
Comprehensive guarantee and deferred payment			
4a	Application and authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver	Article 95 of the Code	Title VI
4b	Application and authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation	Article 110 of the Code	Title VII
4c	Application and decision on the repayment or remission of amounts of import or export duty	Article 116 of the Code	Title VIII
Formalities related to the arrival of goods			
5	Application and authorisation for the operation of temporary storage facilities	Article 148 of the Code	Title IX
Customs status of goods			
6a	Application and authorisation to establish regular shipping services	Article 120	Title X
6b	Application and authorisation for the status of authorised issuer	Article 128	Title XI

Columns	Application/Decision type	Legal reference	Title No of the specific data requirements
	Customs formalities		
7a	Application and authorisation to use simplified declaration	Article 166(2) of the Code	Title XII
7b	Application and authorisation for centralised clearance	Article 179 of the Code	Title XIII
7c	Application and authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure	Article 182 of the Code	Title XIV
7d	Application and authorisation for self-assessment	Article 185 of the Code	Title XV
7e	Application and authorisation for the status of authorised weigher of bananas	Article 155	Title XVI
	Special procedures		
8a	Application and authorisation for the use of inward processing procedure	Article 211(1)a) of the Code	Title XVII
8b	Application and authorisation for the use of outward processing procedure	Article 211(1)a) of the Code	Title XVIII
8c	Application and authorisation for the use of end use procedure	Article 211(1)a) of the Code	[1]
8d	Application and authorisation for the use of temporary admission procedure	Article 211(1)a) of the Code	[1]
8e	Application and authorisation for the operation of storage facilities for customs warehousing of goods	Article 211(1)b) of the Code	Title XIX
8f	Application and authorisation for the use of temporary admission, end-use, inward processing or outward processing in situations where Article 163 applies	Article 211(1)a) of the Code and Article 163	[1]
	Transit		
9a	Application and authorisation for the status of authorised consignee for TIR operation	Article 230 of the Code	[1]
9b	Application and authorisation for the status of authorised consignor for Union transit	Article 233(4)a) of the Code	Title XX

Columns	Application/Decision type	Legal reference	Title No of the specific data requirements
9c	Application and authorisation for the status of authorised consignee for Union transit	Article 233(4)b) of the Code	(1)
9d	Application and authorisation to use of seals of a special type	Article 233(4)c) of the Code	Title XXI
9e	Application and authorisation to use transit declaration with a reduced dataset	Article 233(4)d) of the Code	(1)
9f	Application and authorisation for the use of an electronic transport document as customs declaration	Article 233(4)e) of the Code	—

(1) No specific data required

Symbols in the cells

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.
C	Optional for the applicant: data which the applicant may decide to supply but which cannot be demanded by the Member States.

Data groups

Group	Title of the group
Group 1	Application/Decision information
Group 2	References of supporting documents, certificates and authorisations
Group 3	Parties
Group 4	Dates, times, periods and places
Group 5	Identification of goods
Group 6	Conditions and terms
Group 7	Activities and procedures
Group 8	Others

Markings

Type of the marking	Description of the marking
[*]	This data element is used only for the application concerned.
[+]	This data element is used only for the decision concerned.

Data requirement table

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
Group 1 — Application/Decision information																												
1/1	Application/ Decision code type	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
1/2	Signature/ authentication	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
1/3	Type of application			A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
1/4	Geographical validity –Union					A	A		A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A		A
1/5	Geographical validity – Common transit countries					A [1]																						A
1/6	Decision reference number	A [+]	A [+]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]	A [2]		A [2]	A [2]	A [2]	A [2]	A [2]	A [2]
1/7	Decision taking customs authority	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]		A [+]	A [+]	A [+]	A [+]	A [+]	A [+]

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
Group 2 — References of supporting documents, certificates and authorisations																												
2/1	Other applications and decisions relating to binding information held	A [*]	A																									
2/2	Decisions relating to binding information issued to other Holders	A [*]	A																									
2/3	Legal or administrative procedures pending or handed down	A [*]	A [*]																									
2/4	Attached documents	A [*]	A [*]	A [*]	A	A	A	A [3]	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
2/5	Identification number of the storage facility								A [+]												A [+]							
Group 3 — Parties																												
3/1	Applicant/ Holder of the authorisation or decision	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]		A [4]	A [4]	A [4]	A [4]	A [4]	A [4]

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
3/2	Applicant/ Holder of the authorisation or decision identification	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
3/3	Representative	A [*] [4]	A [*] [4]		A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]	A [4]		A [4]	A [4]	A [4]	A [4]	A [4]	A [4]
3/4	Representative identification	A [*]	A [*]		A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A
3/5	Name and contact details of the person responsible for customs matters			A [*]	A [*] [5]	A [*] [5]				A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]							A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]
3/6	Contact person responsible for the application	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	C [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
3/7	Person in charge of the applicant company or exercising control over its management			A [*]	A [*] [5]	A [*] [5]				A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]							A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]
3/8	Owner of the goods																			A		A [6]						
Group 4 —Dates, times, periods and places																												
4/1	Place	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]	A [7]		A [7]	A [7]	A [7]	A [7]	A [7]	A [7]
4/2	Date	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A		A	A	A	A	A	A

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
4/3	Place where main accounts for customs purposes are held or accessible	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]		A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5]	A [*] [5] [8]					A [*] [5]	A [*] [5]	A [*] [5]
4/4	Place where records are kept				A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*] [9]	A [*]	A [*] [9]	A [*]	A [*] [8]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
4/5	First place of use or processing																A [*] [10]		A [*] [10]	A [*] [10]		A [*] [10]						
4/6	[Requested] Start date of the decision	A [+]	A [+]	A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]		C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]		C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]
4/7	Date of expiry of the decision	A [+]	A [+]		A												A [+]	A [+]	A [+]	A [+]								
4/8	Location of goods							A [*] [11]					A	A	A	A							A	A	A			
4/9	Place(s) of processing or use																A	A	A	A		A						
4/10	Customs office(s) of placement																A	A	A	A	A							

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
4/11	Customs office(s) of discharge																A	A	A	A	A	A						
4/12	Customs office of guarantee					A [+]	A		A								A	A [12]	A	A	A							
4/13	Supervising customs office								A [+]			A [+]	A [+]	A [+]	A [+]		A [+]	A [+]	A [+]	A [+]	A [+]	A [+]						
4/14	Customs office(s) of destination																						C [*] A [+]		C [*] A [+]			A
4/15	Customs office(s) of departure																							C [*] A [+]				A
4/16	Time-limit										A [+]		A [+]	A [+] [13]									A [+]	A [+]	A [+]			
4/17	Period for discharge																A	A	A	A		A						
4/18	Bill of discharge																A [+] [14]		A [+]			A [+] [15]						
Group 5 — Identification of goods																												
5/1	Commodity code	C [*] A [+]	A		A			A [*]					A	A	A		A	A	A	A	C [*]							
5/2	Description of goods	A	A		A		B	A [*]	A			A	A	A	A		A	A	A	A	A							

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
5/3	Goods quantity	A [+]						A [*]					A		A		A	A	A	A								
5/4	Goods value						B										A	A	A	A								
5/5	Rate of yield																A	A	A			A [16]						
5/6	Equivalent goods																A	A	A	A	A							
5/7	Processed products																A	A	A			A [17]						
5/8	Identification of goods																A	A	A	A	A	A						
5/9	Excluded categories or movement of goods																						A [+]	A [+]	A [+]			
Group 6 — Conditions and terms																												
6/1	Prohibitions and restrictions											A [*]	A	A	A													
6/2	Economic conditions																A	A				A [17]						
6/3	General remarks	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]		A [+]	A [+]	A [+]	A [+]	A [+]	A [+]
Group 7 — Activities and procedures																												
7/1	Type of transaction	A [*]	A																									
7/2	Type of customs procedures					A	A					A	A	A	A													

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
7/3	Type of declaration												A		A													
7/4	Number of operations					B [*]						A [*]	A [*]	A [*]	A [*]								A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
7/5	Details of planned activities												A				A	A	A	A	A	A						

Group 8 — Others

8/1	Type of main accounts for customs purposes					A [*]			A [*]		A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*] [8]					A [*]	A [*]	A [*]
8/2	Type of records					A [*]			A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*] [8]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
8/3	Access to data													A														A
8/4	Samples etc.	A [*]	A																									
8/5	Additional information	C [*]	C [*]		C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]

D.E. order Nr	D.E. name	1a	1b	2	3	4a	4b	4c	5	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
8/6	Guarantee						A		A								A [18]	A [12]	A	A	A							
8/7	Guarantee amount								A								A [18]	A [12]	A	A	A							
8/8	Transfer of rights and obligations																A	A	A	A	A							
8/9	Keywords	A [+]	A [+]																									
8/10	Details about the storage facilities								A												A							
8/11	Storage of Union goods								A												A							
8/12	Consent for publication in the list of authorisation holders			A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
8/13	Calculation of the amount of the import duty in accordance with Article 86(3) of the Code																A					A [19]						

Notes

Note number	Note description
[1]	This data element shall be completed only in cases where the authorisation to provide a comprehensive guarantee will be used for the placing of goods under the Union transit procedure.
[2]	This data element shall be used in the application only in case of an application for the amendment, renewal or revocation of the decision.
[3]	Without prejudice to any specific provisions adopted under the common agricultural policy, an application relating to goods in respect of which an import or export licence was produced when the relevant customs declaration was lodged, shall be supported by certification by the authorities responsible for issuing such licence attesting that the necessary steps have been taken to cancel its effects. The above certification shall not be required, where: (a) the customs authority to which the application is submitted issued the licence itself; (b) the ground for the application is an error that has no effect on the attribution of the licence. The above provisions shall also apply in the case of re-exportation, placing of goods in a customs warehouse or free zone, or destruction of the goods.
[4]	This information is mandatory only in the cases where the EORI number of the person is not required. Where the EORI number is provided, the name and address should not be provided, unless a paper-based application or decision is used.
[5]	This information shall not be provided if the applicant is an authorised economic operator.
[6]	This information shall only be provided if the application relates to the use of temporary admission, and the information is required under the customs law.
[7]	This information shall only be used in case of a paper-based application.
[8]	If it is intended to use a public customs warehouse type II, this data element shall not be used.
[9]	This information shall not be required in case Article 162 applies.
[10]	This information shall only be provided, if Article 162 applies.
[11]	This information may not be provided in the cases where the Union customs legislation waives the obligation to present the goods.
[12]	In case of an application for the use of the outward processing procedure, this data element shall not be used, unless prior importation of replacement products or processed products is applied for.
[13]	This information shall only be provided in the decision, in case the holder of the authorisation is not exempted from the obligation to present the goods.
[14]	This information shall only be used in case of an authorisation for the use of inward processing IM/EX.
[15]	This information shall only be used in case of an authorisation relating to the use of inward processing IM/EX, inward processing EX/IM without the use of INF or end-use.
[16]	This information shall only be provided in case the application relates to the use of inward or outward processing or end-use, and the end-use involves processing of goods.
[17]	This information shall only be used in case the application relates to the use of inward or outward processing.

[18]	In case of an application for the use of the inward processing EX/IM procedure, this data element shall not be used, unless export duties are applicable.
[19]	This information shall only be used in case the application relates to the use of inward processing.

CHAPTER 2

Notes relating to data requirements

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

Group 1 — Application/Decision information

1/1. Application/Decision code type

All relevant table columns used:

Application:

Using the relevant codes, indicate which authorisation or decision is applied for.

Decision:

Using the relevant codes, indicate the type of authorisation or decision.

1/2. Signature/authentication

All relevant table columns used:

Application:

Paper-based applications shall be signed by the person who lodges the application. The signatory should add his capacity.

Applications made by using an electronic data processing technique shall be authenticated by the person who lodges the application (applicant or representative).

In case the application is submitted by using the EU harmonised trader interface defined by the Commission and the Member States in agreement with each other, the application shall be considered as authenticated.

Decision:

Signature of the paper-based decisions or authentication otherwise of the decisions made by using an electronic data processing technique by the person who takes the decision on granting the authorisation, on binding information or on the repayment or remission of the import or export duty.

Table column 1a:

If the applicant has a reference, it may be inserted here.

Table column 2:

The signatory should always be the person who represents the applicant as a whole.

1/3. Type of application

All relevant table columns used:

Using the relevant code, indicate the type of application. In case of an application for amendment or, if applicable renewed authorisation, also indicate the appropriate decision number in D.E. 1/6 Decision reference number.

1/4. Geographical validity — Union

All relevant table columns used:

By way of derogation from Article 26 of the Code, indicate where the effect of the decision is limited to one or several Member States, mentioning explicitly the Member State(s) concerned.

1/5. Geographical validity — Common transit countries

All relevant table columns used:

Indicate the common transit countries where the authorisation may be used.

1/6. Decision reference number

All relevant table columns used:

Unique reference attributed by the competent customs authority to the decision.

1/7. Decision taking customs authority

All relevant table columns used:

Identification number or name and address of the customs authority which takes the decision.

Table column 1b:

Identification number or signature and name of the Member State's customs authority that issued the decision.

Table column 2:

Authentication and name of the Member State's customs administration. The name of the Member State's customs administration can be mentioned on a regional level, if the customs administration organisational structure requires it.

Group 2 — References of supporting documents, certificates and authorisations

2/1. Other applications and decisions relating to binding information held

Table column 1a:

Indicate (yes/no), whether the applicant has applied for or received a BTI decision for identical or similar goods in the Union to those described under D.E. 5/2 Description of goods in this Title and D.E. II/3 Commercial denomination and additional information in Title II. If yes, the following information should also be completed:

Country of application: country where the application was submitted

Place of application: place where the application was submitted

Date of application: the date on which the competent customs authority referred to in Article 22(1) 3rd subparagraph of the Code has received the application.

BTI decision reference number: reference number of the BTI decision which the applicant has already received. This part is mandatory if the applicant has received BTI decisions following his application.

Start date of the decision: The date on which the BTI decision validity starts.

Commodity Code: the nomenclature code indicated on the BTI decision.

Table column 1b:

Indicate whether the applicant has applied for or received a BOI and/or a BTI decision for goods or materials identical or similar to those referred to under D.E. 5/1 Commodity code and D.E. 5/2. Description of goods in this Title or D.E. III/3 in Title III; by providing the relevant details. If yes, the reference number of the BOI and/or BTI decision concerned shall also be provided.

2/2. Decisions related to binding information issued to other Holders

Table column 1a:

Indicate whether or not the applicant is aware of BTI decisions issued to other holders for identical or similar goods to those described under D.E. 5/2 Description of goods in this Title and D.E. II/3 Commercial denomination and additional information in Title II. Information concerning existing BTI decisions can be consulted at the public EBTI database that is accessible on the internet.

If yes, the following additional elements are optional:

BTI decision reference number: reference number of the BTI decision of which the applicant is aware

Start date of the decision: The date on which the BTI decision validity starts.

Commodity Code: the nomenclature code indicated on the BTI decision.

Table column 1b:

Indicate whether, to the knowledge of the applicant, a BOI and/or a BTI decision for identical or similar goods has already been applied for or issued in the Union.

If yes, the following additional elements are optional:

BOI and/or BTI decision reference number: reference number of the BOI and/or BTI decision of which the applicant is aware

Start date of the decision: The date on which the BOI and/or BTI decision validity starts.

Commodity Code: the nomenclature code indicated on the BOI and/or BTI decision.

2/3. Legal or administrative procedures pending or handed down

Table column 1a:

Indicate whether or not the applicant is aware of any legal or administrative procedures concerning tariff classification pending within the Union, or a court ruling on tariff classification already handed down within the Union, relating to the goods described under D.E. 5/2. Description of goods and D.E. II/3 Commercial denomination and additional information in Title II. If yes, the following additional elements are optional:

Enter the name and address of the court, the reference number of the case pending and/or the judgement, and any other relevant information.

Table column 1b:

Indicate whether, to the knowledge of the applicant, the goods described in D.E. 5/1. Commodity code and D.E. 5/2. Description of the goods in this Title, or in D.E. III/3 Conditions enabling the determination of origin in Title III are the subject to any legal or administrative proceedings concerning origin pending within the Union or a court ruling on origin already handed down within the Union.

Enter the name and address of the court, the reference number of the case pending and/or the judgement, and any other relevant information.

2/4. Attached documents

All relevant table columns used:

Provide information on the type and, if applicable, the identification number and/or the date of issue of the document(s) attached to the application or the decision. Indicate also the total number of the documents attached.

If the document contains the continuation of the information provided elsewhere in the application or decision, indicate a reference to the data element concerned.

2/5. Identification number of the storage facility

All relevant table columns used:

If applicable, enter any identification number allocated by the decision-taking customs authority to the storage facility.

Group 3 — Parties

3/1. Applicant/Holder of the authorisation or decision

All relevant table columns used:

Application:

The applicant is the person who applies to the customs authorities for a decision.

Enter the name and address of the person concerned.

Decision:

The holder of the decision is the person to whom the decision is issued.

The holder of the authorisation is the person to whom the authorisation is issued.

3/2. Applicant/Holder of the authorisation or decision identification

All relevant table columns used:

Application:

The applicant is the person who applies to the customs authorities for a decision.

Enter the Economic Operators Registration and Identification number (EORI number), of the person concerned, as provided for in Article 1(18).

In case of an application made by using an electronic data processing technique, the EORI number of the applicant shall always be provided.

Decision:

The holder of the decision is the person to whom the decision is issued.

The holder of the authorisation is the person to whom the authorisation is issued.

3/3. Representative

All relevant table columns used:

If the applicant indicated in D.E. 3/1 Applicant/Holder of the authorisation or decision or D.E. 3/2 Applicant/Holder of the authorisation or decision identification is represented, provide relevant information about the representative.

If requested by the decision-taking customs authority in accordance with Article 19(2) of the Code, provide a copy of a relevant contract, power of attorney or any other document which provides evidence of the empowerment for the status of customs representative.

3/4. Representative identification

All relevant table columns used:

If the applicant indicated in D.E. 3/1 Applicant/Holder of the authorisation or decision or D.E. 3/2 Applicant/Holder of the authorisation or decision identification is represented, enter the EORI number of representative.

If requested by the decision-taking customs authority in accordance with Article 19(2) of the Code, provide a copy of a relevant contract, power of attorney or any other document which provides evidence of the empowerment for the status of customs representative.

3/5. Name and contact details of the person responsible for customs matters

All relevant table columns used:

Contact information, including the fax number, if applicable, of the person concerned, which can be used for further contact and communication concerning customs matters.

3/6. Contact person responsible for the application

All relevant table columns used:

The contact person shall be responsible for keeping contact with customs as regards the application.

This information shall only be provided, if different from the person responsible for customs matters as provided in D.E. 3/5 Name and contact details of the person responsible for customs matters.

Enter the contact person's name and any of the following: telephone number, e-mail address (preferably of a functional mailbox) and, if applicable, the fax number.

3/7. Person in charge of the applicant company or exercising control over its management

All relevant table columns used:

For the purposes of Article 39(a) of the Code, enter the name(s) and full details of the person(s) concerned according to the legal establishment/form of the applicant company, in particular: director/manager of the company, board directors and board members, if any. Details should include: full name and address, date of birth and National Identification Number.

3/8. Owner of the goods

All relevant table columns used:

Where applicable under the relevant Article, enter the name and address of the non-Union owner of the goods to be placed under the temporary admission, as described in D.E. 5/1. Commodity code and D.E. 5/2. Description of goods.

Group 4 — Dates, times, periods and places

4/1. Place

All relevant table columns used:

Application:

Place at which the application was signed or otherwise authenticated.

Decision:

Place at which the authorisation or decision relating to binding origin information or on the remission or repayment of import or export duty was taken.

4/2. Date

All relevant table columns used:

Application:

Date on which the applicant has signed or otherwise authenticated the application.

Decision:

The date on which the authorisation or decision relating to binding information or on the repayment or remission of import or export duty was taken.

4/3. Place where main accounts for customs purposes are held or accessible

All relevant table columns used:

Main accounts for customs purposes as referred to in Article 22(1) 3rd subparagraph of the Code are those accounts which are to be considered by customs authorities as the main accounts for customs purposes allowing the customs authorities to supervise and monitor all activities which are covered by the authorisation concerned. The applicant's existing commercial, tax or other accounting material may be accepted as main accounts for customs purposes, if they facilitate audit-based controls.

Enter the full address of the location, including the Member State where the main accounts are intended to be held or are intended to be accessible. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

Table column 1a and 1b:

In case of binding information, information must be given only where the country is different from the data provided for the identification of the applicant.

4/4. Place where records are kept

All relevant table columns used:

Enter full address of the location(s) including the Member State(s) where the applicant's records are kept or intended to be kept. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

This information is necessary to identify the location of the records pertaining to the goods located under the address provided for in D.E. 4/8. Location of goods.

4/5. First place of use or processing

All relevant table columns used:

Using the relevant code, enter the address of the place concerned.

4/6. [Requested] Start date of the decision

Table column 1a and 1b:

The date on which the validity of the decision relating to binding information starts.

Table column 2:

Indicate the day, the month and the year, in accordance with Article 29.

Table column 3; 4a; 5; 6a; 6b; 7a to 7e, 8a to 8e and 9a to 9f:

Application:

The applicant may request that the validity of the authorisation starts on a specific day. This date however shall take into account the deadlines specified in Article 22(2) and (3) of the Code and the requested date cannot be earlier than the date indicated in Article 22(4) of the Code.

Decision:

The date on which the authorisation takes effect.

Table column 4b:

Application:

The applicant may request that the validity of the authorisation starts on a specific day. This date however shall take into account the deadlines specified in Article 22(2) and (3) of the Code and cannot be earlier than the date indicated in Article 22(4) of the Code.

Decision:

The start date of the first operational period fixed by the authority for the purposes of the calculation of the deferred time limit for payment.

4/7. Date of expiry of the decision

All relevant table columns used:

The date on which the validity of the authorisation or decision relating to binding information ends.

4/8. Location of the goods

Table column 4c:

Enter the name and address of the location concerned, including the postal code, if applicable. In case the application is submitted by using an electronic data processing technique, the relevant code may replace the address, if it provides an unambiguous identification of the location concerned.

Table column 7e:

Using the relevant code, enter the identifier of the location where the weighing of the bananas takes place.

Table columns 7b to 7d:

Using the relevant code, enter the identifier of the location where the goods may be located when placed under a customs procedure.

Table column 9a:

Using the relevant code, enter the identifier of the place(s) where goods will be received under the TIR operation.

Table column 9b:

Using the relevant code, enter the identifier of the place(s) where the goods will be placed under the Union transit procedure.

Table column 9c:

Using the relevant code, enter the identifier of the place(s) where goods will be received under Union transit procedure.

4/9. Place(s) of processing or use

All relevant table columns used:

Using the relevant code, indicate the address of the place(s) concerned.

4/10. Customs office(s) of placement

All relevant table columns used:

Indicate the suggested customs office(s) as provided for in Article 1(16).

4/11. Customs office(s) of discharge

All relevant table columns used:

Indicate the suggested customs office(s).

4/12. Customs office of guarantee

All relevant table columns used:

Indicate the customs office concerned.

4/13. Supervising customs office

All relevant table columns used:

Indicate the competent customs office as provided for in Article 1(35).

4/14. Customs office(s) of destination

Table columns 9a and 9c:

Indicate the customs office(s) of destination responsible for the place where the goods are received by the authorised consignee.

Table column 9f:

Indicate the customs office(s) of destination competent for the airport(s)/port(s) of destination.

4/15. Customs office(s) of departure

Table column 9b:

Indicate the customs office(s) of departure responsible for the place where the goods will be placed under the Union transit procedure.

Table column 9f:

Indicate the customs office(s) of departure competent for the airport(s)/port(s) of departure.

4/16. Time-limit

Table column 6b:

Indicate the time limit in minutes by which the customs office can carry out controls before the departure of the goods.

Table column 7b:

Indicate the time-limit in minutes by which the customs office of presentation shall inform the supervising customs office of its intention to perform a control before the goods are deemed to be released.

Table column 7c:

Indicate the time-limit in minutes by which the customs office can indicate its intention to perform a control before the goods are deemed to be released.

Table columns 9a and 9c:

Indicate the time limit in minutes by which the authorised consignee shall receive the unloading permission.

Table columns 9b:

Indicate the time limit in minutes available to the customs office of departure after the lodging of the transit declaration by the authorised consignor within which this authority may carry out any necessary controls before the release and the departure of the goods.

4/17. Period for discharge

All relevant table columns used:

Enter the estimated period expressed in months needed for the operations to be carried out or use within the special customs procedure applied for.

Indicate whether the automatic extension of the period for discharge pursuant to Article 174(2) is applicable.

Table column 8a:

The decision taking customs authority may specify in the authorisation that the period of discharge ends on the last day of the subsequent month/quarter/semester following the month/quarter/semester in the course of which the period of discharge has started.

4/18. Bill of discharge

All relevant table columns used:

Indicate, whether the use of the bill of discharge is necessary.

If yes, enter the deadline as provided for in Article 175(1), within which the holder of the authorisation shall supply the bill of discharge to the supervising customs office.

If applicable, specify the content of the bill of discharge, in accordance with Article 175(3).

Group 5 — Identification of goods

5/1. Commodity code

Table column 1a:

Application:

Indicate the customs nomenclature code under which the applicant expects the goods to be classified.

Decision:

The customs nomenclature code, under which the goods must be classified in the customs nomenclature.

Table column 1b:

Application:

The heading/subheading (customs nomenclature code) under which the goods are classified at a sufficient level of detail to enable to identify the rule for the determination of origin. Where the applicant for the BOI is the holder of a BTI for the same goods, indicate the 8-digit Combined Nomenclature code.

Decision:

The heading/subheading or 8-digit Combined Nomenclature code as indicated in the application.

Table column 3:

Enter the 8-digit Combined Nomenclature code of the goods.

Table column 4c:

Enter the 8-digit Combined Nomenclature code, the TARIC code and, if applicable, the TARIC additional code(s) and the national additional code(s) of the goods concerned.

Table columns 7c to 7d:

Enter at least the first 4 digits of the Combined Nomenclature code of the goods concerned.

Table columns 8a and 8b:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the inward or outward processing procedure.

The 8-digit Combined Nomenclature code must be given where:

equivalent goods or the standard exchange system are to be used,

goods are covered by Annex 71-02,

goods are not covered by Annex 71-02 and economic condition code 22 (*de minimis* rule) is used.

Table column 8c:

(1) If the application concerns goods to be placed under the special procedure other than those under (2) below, enter – where appropriate – the 8-digit Combined Nomenclature code (1st subdivision), the TARIC Code (2nd subdivision) and, if applicable, the TARIC additional code(s) (3rd subdivision).

(2) If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), the Combined Nomenclature codes are not required.

Table column 8d:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the temporary admission procedure.

Table column 8e:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the customs warehousing procedure.

If the application covers a number of items of different goods, the data element may not be completed. In this case, describe the nature of goods to be stored in the storage facility concerned in D.E. 5/2. Description of goods.

Where equivalent goods are used under customs warehousing, the 8-digit Combined Nomenclature code must be given.

5/2. Description of goods

Table column 1a:

Application:

Detailed description of the goods permitting their identification and the determination of their classification in the customs nomenclature. This should also include details of the composition of the goods and any methods of examination used for its determination where the classification depends on it. Any details which the applicant considers to be confidential should be entered in D.E. II/3 Commercial denomination and additional information of Title II.

Decision:

Description of the goods in sufficient details to allow their recognition without any doubts and enabling to relate the goods described in the BTI decision easily to the goods presented for customs clearance. It should not contain any details which the applicant has marked as confidential in the BTI application.

Table column 1b:

Application:

Detailed description of the goods permitting their identification.

Decision:

Description of the goods in sufficient details to allow their recognition without any doubts and enabling to easily relate the goods described in the BOI decision to the goods presented.

Table column 3:

Indicate the trade description of the goods.

Table column 4c:

Indicate the usual trade description of the goods or their tariff description. The description must correspond to that used in the customs declaration referred to in D.E. VIII/1 Title for recovery.

State the number, kind, marks and identification numbers of packages. In the case of unpackaged goods, state the number of objects or indicate 'in bulk'.

Table columns 7a to 7d and 8d:

Indicate the trade and/or technical description of the goods. The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application.

Table columns 8a and 8b:

Indicate the trade and/or technical description of the goods.

The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system, give details about commercial quality and technical characteristics of the goods.

Table column 8c:

Indicate the trade and/or technical description of the goods. The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application.

If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), the applicant should state for instance: 'Civil aircraft and parts thereof/special provisions, part B of the Combined Nomenclature'.

Table columns 5 and 8e:

Indicate at least whether the goods are agricultural and/or industrial goods.

5/3. Goods quantity

Table column 1a:

This data element shall only be used in cases where a period of extended use has been granted, indicating the quantity of the goods that may be cleared through customs under cover of that period of extended use, and its units. The units shall be expressed in supplementary units within the meaning of the Combined Nomenclature (Annex I to Council Regulation (EEC) No 2658/87).

Table column 4c:

Enter the net quantity of the goods expressed in supplementary units within the meaning of the Combined Nomenclature (Annex I to Council Regulation (EEC) No 2658/87).

Table columns 7b and 7d:

Enter the estimated quantity of the goods to be placed under a customs procedure using the given simplification, on a monthly basis.

Table columns 8a to 8d:

Enter the estimated total quantity of the goods intended to be placed under the special procedure during the period of validity of the authorisation.

If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), it is not necessary to give details about the quantity of the goods.

5/4. Goods value

Table column 4b:

Provide information about the estimated value of goods intended to be covered by the authorisation.

Table columns 8a; 8b and 8d:

Enter the estimated maximum value in Euro of the goods intended to be placed under the special procedure. The value may be indicated additionally in another currency than Euro.

Table column 8c:

Enter the estimated maximum value in Euro of the goods intended to be placed under the special procedure. The value may be indicated additionally in another currency than Euro.

5/5. Rate of yield

All relevant table columns used:

Indicate the estimated rate of yield or estimated average rate of yield, or where appropriate, the method of determining such rate.

5/6. Equivalent goods

All relevant table columns used:

Equivalent goods consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure other than transit.

Application:

Where it is planned to use equivalent goods, state the 8-digit Combined Nomenclature code, the commercial quality and technical characteristics of equivalent goods to enable customs authorities to make the necessary comparison between equivalent goods and the goods they are replacing.

The relevant codes provided for D.E. 5/8. Identification of goods may be used to suggest supporting measures, which might be useful for this comparison.

Indicate whether the non-Union goods would be subject to anti-dumping, countervailing, safeguard duty or any additional duty resulting from a suspension of concessions, if they were declared for release for free circulation.

Authorisation:

Specify the measures to establish that the conditions for using the equivalent goods are met.

Table column 8a:

If the equivalent goods are at a more advanced stage of manufacture or are in a better condition than the Union goods (in case of repair), enter the relevant details.

5/7. Processed products

All relevant table columns used:

Enter details of all processed products resulting from the operations, indicating the main processed product and the secondary processed products which are by-products of the processing operation other than the main processed product, as appropriate.

Combined Nomenclature code and Description: notes in relation with D. E. 5/1. Commodity code and 5/2. Description of goods shall be applicable.

5/8. Identification of goods

All relevant table columns used:

Enter the intended measures of identification by using at least one of the relevant codes.

Table columns 8a; 8b and 8e:

This information is not to be completed in the case of customs warehousing, inward processing or outward processing with equivalent goods. D. E. 5/6. Equivalent goods shall be used instead.

This information shall not be provided in case of outward processing with standard exchange system. D.E. XVIII/2 Replacement products in Title XVIII shall be completed instead.

5/9. Excluded categories or movement of goods

All relevant table columns used:

Using the 6-digit Harmonised System nomenclature code, specify the goods excluded from the simplification.

Group 6 — Conditions and terms

6/1. Prohibitions and restrictions

All relevant table columns used:

Indication of any prohibitions and restrictions at national or Union level which are applicable for the goods and/or the procedure concerned in the Member State(s) of presentation.

Specify the competent authorities which are responsible for the controls or formalities to be carried out before the release of the goods.

6/2. Economic conditions

All relevant table columns used:

The inward or outward processing procedure can be used only where the essential interests of the Union producers would not be adversely affected by an authorisation for a processing procedure (economic conditions).

In most of the cases an examination of the economic conditions is not necessary. However, in certain cases such an examination must be carried out at Union level.

At least one of the relevant codes defined for economic conditions must be used for each Combined Nomenclature code which has been indicated in D.E. 5/1. Commodity code. The applicant can provide further details, in particular, where an examination of the economic conditions is required.

6/3. General remarks

All relevant table columns used:

General information on the obligations and/or formalities resulting from the authorisation.

Obligations stemming from the authorisation, with particular regard to the obligation to inform the decision taking authority of any change in the underlying facts and conditions as provided for in Article 23(2) of the Code.

The decision-taking customs authority shall specify the details related to the right of appeal in accordance with Article 44 of the Code.

Table column 4c:

Indicate the particulars of any requirements to which the goods remain subject pending implementation of the decision.

If applicable, the decision shall contain a notice informing the holder of the decision that he must give the original of the decision to the implementing customs office of his choice when presenting the goods.

Table columns 7a and 7c:

The authorisation shall specify that the obligation to lodge a supplementary declaration shall be waived in the cases described in Article 167(2) of the Code.

The obligation to lodge a supplementary declaration may be waived if the conditions laid down in Article 167(3) are met.

Table columns 8a and 8b:

Authorisations for the use of inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State and authorisations for the use of inward processing IM/EX or outward processing IM/EX which involve more than one Member State shall include the obligations provided for in Article 176(1).

Authorisations for the use of inward processing IM/EX which involve one Member State shall include the obligation provided for in Article 175(5).

Specify whether the processed products or goods placed under the inward processing IM/EX procedure are deemed to be released for free circulation in accordance with Article 170(1).

Table columns 9a and 9c:

Specify whether any action is required before the authorised consignee may dispose of the goods received.

Indicate the operating and control measures which the authorised consignee has to comply with. If applicable, indicate any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of destination.

Table column 9b:

Specify that the authorised consignor shall lodge a transit declaration at the customs office of departure before the release of the goods.

Indicate the operating and control measures which the authorised consignor has to comply with. If applicable, indicate any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of departure.

Table column 9d:

Specify that the security related practices set out in Annex A of ISO 17712 apply for the use of seals of a special type:

Describe the details of proper control of and record-keeping concerning seals prior to their application and use.

Describe the actions to be taken, if any anomaly or tampering is observed.

Specify the treatment of seals after use.

The user of seals of a special type shall not re-order, re-use or duplicate the unique seal numbers or identifiers, unless authorised by the customs authority.

Table column 9f:

Indicate the operating and control measures which the holder of the authorisation has to comply with.

Group 7 — Activities and procedures

7/1. Type of transaction

All relevant table columns used:

Indicate (yes/no) whether the application relates to an import or export transaction by specifying the envisaged transaction the BTI or BOI decision is intended to be used for. The type of the special procedure should be specified.

7/2. Type of customs procedures

All relevant table columns used:

Indicate the relevant customs procedure(s) the applicant wishes to apply. If applicable, enter the reference number of the respective authorisation, if this cannot be derived from other information in the application. In case the respective authorisation is not yet granted, indicate the registration number of the application concerned.

7/3. Type of declarations

All relevant table columns used:

Indicate the type of the customs declaration (standard, simplified or entry in the declarant's records) the applicant wishes to use.

For simplified declarations, indicate the reference number of the authorisation, if this cannot be derived from other information in the application. In case the authorisation for simplified declaration is not yet granted, indicate the registration number of the application concerned.

For entry into the records, indicate the reference number of the authorisation if this cannot be derived from other information in the application. In case the authorisation for entry into the records is not yet granted, indicate the registration number of the application concerned.

7/4. Number of operations (consignments)

Table column 4a:

Where the comprehensive guarantee will be used for covering existing customs debts or for placing goods under a special procedure, indicate the number of consignments relating to the recent 12-month period.

Table columns 6b; 7a, 7c and 7d:

Enter an estimation on how often per month the applicant will use the simplification.

Table column 7b:

Enter an estimation on how often per month and per Member State of presentation the applicant will use the simplification.

Table column 9a:

Provide an estimation on how often per month the applicant will receive goods under the TIR operation.

Table column 9b:

Provide an estimation on how often per month the applicant will send goods under the Union transit procedure.

Table column 9c:

Provide an estimation on how often per month the applicant will receive goods under Union transit procedure.

Table columns 9d to 9f:

Provide an estimation on how often per month the applicant will use the Union transit arrangements.

7/5. Details of planned activities

Table columns 8a; 8b; 8c; 8e and 8f:

Describe the nature of the planned activities or use (e.g. details of the operations under a job-processing contract or kind of usual forms of handling under inward processing) to be carried out on the goods within the special procedure.

If the applicant wishes to carry out the processing of the goods under inward processing or end-use procedure in a customs warehouse, pursuant to Article 241 of the Code, he shall provide the relevant details.

Where appropriate, indicate name, address and function of other persons involved.

Usual forms of handling allows goods placed under customs warehousing or a processing procedure to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale. Where usual forms of handling are intended to be carried out under inward or outward processing a reference to the relevant point(s) of Annex 71-03 must be made.

Table column 7b:

Provide an overview of the business transactions/operations and movement of goods under centralised clearance.

Table column 8d:

Describe the nature of the planned use of the goods to be placed under the temporary admission procedure.

Indicate the relevant Article which should be applied in order to benefit from total relief from the import duty.

Where benefit from total relief from import duty is applied for in accordance with Articles 229 or 230, give the description and quantities of the goods to be produced.

Group 8 — Others

8/1. Type of main accounts

All relevant table columns used:

Specify the type of main accounts by giving details about the system intended to be used, including the software.

8/2. Type of records

All relevant table columns used:

Specify the type of records by giving details about the system intended to be used, including the software.

The records must enable the customs authorities to supervise the procedure concerned, in particular with regard to the identification of the goods placed under that procedure, their customs status and their movements.

8/3. Access to data

All relevant table columns used:

Specify the means how the particulars of the customs or transit declaration are available to the customs authorities.

8/4. Samples etc.

Table column 1a:

Indicate (yes/no) whether any samples, photographs, brochures or other documents available which may assist the customs authorities in determining the correct classification of the goods in the customs nomenclature, are attached as annexes.

If there is a sample, it should be indicated whether it has to be returned or not.

Table column 1b:

Indicate any samples, photographs, brochures or other documents available on the composition of the goods and their component materials and which may assist in describing the manufacturing process or the processing undergone by the materials.

8/5. Additional information

All relevant table columns used:

Enter any additional information, if deemed helpful.

8/6. Guarantee

All relevant table columns used:

Indicate whether a guarantee is required for the authorisation concerned. If yes, enter the Guarantee Reference Number of the guarantee provided in relation with the authorisation concerned.

8/7. Guarantee amount

All relevant table columns used:

Introduce the amount of the individual guarantee or, in the case of the comprehensive guarantee, the amount equivalent to the part of the reference amount allocated to the specific authorisation for temporary storage or special procedure.

8/8. Transfer of rights and obligations

All relevant table columns used:

Application:

Where an authorisation for transfer of rights and obligations between holders of the procedure in accordance with Article 218 of the Code is applied for, provide information about the transferee and the suggested transfer formalities. Such request may also be submitted to the competent customs authority at a later stage, once the application was accepted and the authorisation for a special procedure was granted.

Authorisation:

Specify the conditions under which the transfer of rights and obligations can be carried out. If the request for the transfer of rights and obligations is rejected, specify the grounds for rejection.

8/9. Keywords

All relevant table columns used:

Indication of the relevant keywords, by which the customs authorities in the issuing Member State have indexed the decision relating to binding information. This indexation (by adding keywords) facilitates the identification of the relevant decisions relating to binding information issued by customs authorities in other Member States.

8/10. Details about the storage facilities

All relevant table columns used:

Provide information about the premises or any other location for temporary storage or customs warehousing which is intended to be used as storage facilities.

This information may include details about the physical characteristics of the facilities, the equipment used for the storage activities and, in case of specially equipped storage facilities, other information necessary to verify the compliance with Articles 117(b) and 202 respectively.

8/11. Storage of Union goods

All relevant table columns used:

Indicate ('yes/no') whether it is planned to store Union goods in a customs warehouse or temporary storage facility.

A request for storage of Union goods may also be submitted to the decision-taking customs authority at a later stage once the application was accepted and the authorisation for the operation of storage facilities was granted.

Table column 8e:

Authorisation:

If it is intended to store Union goods in a storage facility for customs warehousing, and the conditions provided for in Article 177 apply, specify the rules for the accounting segregation.

8/12. Consent for publication in the list of authorisation holders

All relevant table columns used:

Indicate (yes/no) whether the applicant agrees to disclose in the public list of authorisation holders the following details of the authorisation he/she is applying for:

Holder of the authorisation

Type of authorisation

Date of effect or, if applicable, period of validity

Member State of the decision taking customs authority

Competent/supervising customs office

8/13. Calculation of the amount of the import duty in accordance with Article 86(3) of the Code

All relevant table columns used:

Application:

Indicate ('yes/no') whether the applicant wishes to calculate the import duty in accordance with Article 86(3) of the Code.

If the answer is 'no', Article 85 of the Code must be applied, which means, that the calculation of the amount of import duty is made on the basis of the tariff classification, customs value, quantity, nature and origin of the goods at the time at which the customs debt in respect of them incurred.

Decisions:

In case the holder of the authorisation wishes to calculate the import duty in accordance with Article 86(3) of the Code, the authorisation for inward processing shall provide for that the relevant processed products may not be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export. However, the processed products may be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export if the amount of import duty is determined in accordance with Article 86(3) of the Code.

TITLE II

Application and decision relating to binding tariff information

CHAPTER 1

Specific data requirements for the application and the decision relating to binding tariff information

Data requirements table

D.E. order No	D.E. name	Status
II/1.	Reissue of a BTI decision	A [*]
II/2.	Customs nomenclature	A [*]
II/3.	Commercial denomination and additional information	C [*]A [+]
II/4.	Justification of the classification of the goods	A [+]
II/5.	Material provided by the applicant on the basis of which the BTI decision has been issued	A [+]
II/6.	Images	B
II/7.	Date of application	A [+]
II/8.	End date of extended use	A [+]
II/9.	Invalidation reason	A [+]
II/10	Registration number of the application	A [+]

The status and the markings indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the decision relating to Binding Tariff Information

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

II/1. Reissue of a BTI decision

Indicate (yes/no), whether the application concerns the reissue of a BTI decision. If yes, provide the relevant details.

II/2. Customs nomenclature

Indicate in which nomenclature the goods are to be classified, by inserting 'x' in one box only.

The nomenclatures listed are the following:

— the Combined Nomenclature (CN), which determines the tariff classification of goods in the Union at 8-digit level,

— TARIC, which consists of an additional 9^{th} and 10^{th} digits which reflect tariff and non-tariff measures in the Union, such as tariff suspensions, tariff quotas, anti-dumping duties, etc., and may consist also of TARIC additional codes and national additional codes from the 11th digit onwards,

— the refund nomenclature, which refers to the agricultural product nomenclature for export refunds.

If the nomenclature is not one of those listed, specify the nomenclature concerned.

II/3. Commercial denomination and additional information

Application:

Indicate any particulars which the applicant wishes to be treated as confidential, including the trademark and model number of the goods.

In certain cases, including those where samples are provided, the administration concerned may take photographs (e.g. of the samples provided) or ask a laboratory for analysis. The applicant should state clearly, if such photographs, analysis results etc. as a whole or partially are to be treated as confidential. Any such information, not designed as confidential, will be published on the public EBTI database and will be accessible on the internet.

Decision:

This data field shall contain all the particulars which the applicant has marked as confidential in the BTI application as well as any information added by the customs authorities in the issuing Member State which these authorities consider to be confidential.

II/4. Justification of the classification of the goods

Indication of the relevant provisions of the acts or measures on the basis of which the goods have been classified in the customs nomenclature indicated under data element 5/1 Commodity code in Title I.

II/5. Material provided by the applicant on the basis of which the BTI decision has been issued

Indication, whether the BTI decision has been issued on the basis of a description, brochures, photographs, samples or other documents provided by the applicant.

II/6. Images

Where appropriate, any image(s) related to the goods being classified.

II/7. Date of application

Date on which the competent customs authority referred to in Article 22(1) 3rd subparagraph of the Code has received the application.

II/8. End date of extended use

Only in cases where a period of extended use has been granted, indicate the end date of the period of time for which the BTI decision may still be used.

II/9. Invalidation reason

Only in cases where the BTI decision is invalidated before the normal end of its validity, indicate the invalidation reason by entering the relevant code.

II/10. Registration number of the application

Unique reference of the accepted application, assigned by the competent customs authority.

TITLE III

Application and decision relating to binding origin information

CHAPTER 1

Specific data requirements for the application and the decision relating to binding origin information

Data requirements table

D.E. order No	D.E. name	Status
III/1.	Legal basis	A [*]
III/2.	Composition of the goods	A
III/3.	Information enabling the determination of origin	A [*]

D.E. order No	D.E. name	Status
III/4.	Indicate which data should be treated as confidential	A
III/5.	Country of origin and legal framework	A [+]
III/6.	Justification of the assessment of the origin	A [+]
III/7.	Ex-works price	A
III/8.	Materials used, country of origin, Combined Nomenclature code and value	A [+]
III/9.	Description of the processing required in order to obtain origin	A [+]
III/10.	Language	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the decision relating to binding origin information

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

III/1. Legal basis

Indicate the applicable legal basis, for the purposes of Articles 59 and 64 of the Code.

III/2. Composition of the goods

Indicate the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary.

III/3. Information enabling the determination of origin

Provide information enabling the origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions related to the determination of origin to be met. In particular, the exact rule of origin applied and the origin envisaged for the goods shall be mentioned.

III/4. Indicate which data should be treated as confidential

Application:

The applicant can indicate any particulars which are to be treated as confidential.

Any information, not indicated as confidential in the application, can be made accessible on the internet once the decision is issued.

Decision:

The particulars which the applicant has indicated as confidential in the BOI application, as well as any information added by the customs authorities in the issuing Member State which these authorities consider to be confidential should be marked as such in the decision.

Any information, not indicated as confidential in the decision, can be made accessible on the internet.

III/5. Country of origin and legal framework

The country of origin as determined by the customs authority for the goods for which the decision is issued and an indication of the legal framework (non-preferential/preferential; reference to the agreement, convention, decision, regulation; other).

In case the preferential origin cannot be determined for the goods concerned, the term 'non-originating' and an indication of the legal framework should be mentioned in the BOI decision.

III/6. Justification of the assessment of the origin

Justification of the assessment of the origin by the customs authority (goods wholly obtained, last substantial transformation, sufficient working or processing, cumulation of origin, other).

III/7. Ex-works price

If required for the determination of the origin, it is a mandatory data element.

III/8. Materials used, country of origin, Combined Nomenclature code and value

If required for the determination of the origin, it is a mandatory data element.

III/9. Description of the processing required in order to obtain origin

If required for the determination of the origin, it is a mandatory data element.

III/10. Language

Indication of the language in which the BOI is issued.

TITLE IV

Application and authorisation for the status of authorised economic operator

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised economic operator

Data requirements table

D.E. order No	D.E. name	Status
IV/1.	Legal status of applicant	A [*]
IV/2.	Date of establishment	A [*]
IV/3.	Role(s) of the applicant in the international supply chain	A [*]
IV/4.	Member States where customs related activities are carried out	A [*]
IV/5.	Border crossing information	A [*]
IV/6.	Simplifications and facilitations already granted, security and/or safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation bodies, or AEO-equivalent certificates issued in third countries	A [*]
IV/7.	Consent for the exchange of the information in the AEO authorisation in order to ensure the proper functioning of systems set out in international agreements/arrangements with third countries related to mutual recognition of the status of authorised economic operator and measures related to security.	A [*]
IV/8.	Permanent Business Establishment (PBE)	A
IV/9.	Office(s) where customs documentation is kept and accessible	A [*]
IV/10.	Place where general logistical management activities are conducted	A [*]
IV/11.	Business activities	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised economic operator

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

IV/1. Legal status of applicant

The legal status as mentioned in the document of establishment.

IV/2. Date of establishment

With numbers – the day, month and year of establishment.

IV/3. Role(s) of the applicant in the international supply chain

Using the relevant code, indicate the applicant's role in the supply chain.

IV/4. Member States where customs related activities are carried out

Enter the relevant country code(s). In case the applicant operates a storage facility or has other premises in another Member State, enter the address(es) and the type(s) of the facility(-ies) as well.

IV/5. Border crossing information

Enter the reference number(s) of customs office(s) regularly used for border crossing. In case the applicant is a customs representative, provide the reference number(s) of the customs office(s) regularly used by this customs representative for border crossing.

IV/6. Simplifications and facilitations already granted, security and/or safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation bodies, or AEO-equivalent certificates issued in third countries

In case of simplifications already granted, indicate the type of simplification, the relevant customs procedure, and the authorisation number. In case of facilitations already granted, indicate the type of facilitation and the number of the certificate. In the case of approvals as regulated agent or known consignor, indicate the approval granted: regulated agent or known consignor and indicate the number of the approval. In case the applicant is the holder of an AEO-equivalent certificate issued in a third country, indicate the number of that certificate and the issuing country.

IV/7. Consent for the exchange of the information in the AEO authorisation in order to ensure the proper functioning of systems set out in international agreements/arrangements with third countries related to mutual recognition of the status of authorised economic operator and measures related to security

Indicate (yes/no) whether the applicant is willing to agree to exchange the information in the AEO authorisation in order to ensure the proper functioning of systems set out in international agreements/arrangements with third countries related to mutual recognition of the status of authorised economic operator and measures related to security.

If the answer is yes, the applicant shall also provide information on the transliterated name and address of the company.

IV/8. Permanent Business Establishment (PBE)

In case the application is submitted in accordance with Article 26(2), the PBE(s)'s full names and VAT identification number should be provided.

IV/9. Office(s) where customs documentation is kept and accessible

Enter full address of the relevant office(s). In case there is another office responsible for providing all customs related documentation different from the one where it is kept, enter its full address as well.

IV/10. Place where general logistical management activities are conducted

This data element shall only be used, where the competent customs authority may not be determined according to the third subparagraph of Article 22(1) of the Code. In such cases, enter full address of the relevant place.

IV/11. Business activities

Enter information on the business activity of the applicant.

TITLE V

Application and authorisation for the simplification of the determination of amounts being part of the customs value of goods

CHAPTER 1

Specific data requirements for the application and the authorisation for the simplification of the determination of amounts being part of the customs value of goods

Data requirements table

D.E. order No	D.E. name	Status
V/1.	Subject and nature of the simplification	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the simplification of the determination of amounts being part of the customs value of goods

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

V/1. Subject and nature of the simplification

Indicate on which elements to be added to or deducted from the customs value pursuant to Articles 71 and 72 of the Code or which elements forming part of the price actually paid or payable pursuant to Article 70(2) of the Code the simplification applies (e.g. Assists, Royalties, transport costs, etc.) followed by a reference to the calculation method used for the determination of the respective amounts.

TITLE VI

Application and authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver

CHAPTER 1

Specific data requirements for the application and the authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver

Data requirements table

D.E. order No	D.E. name	Status
VI/1.	Amount of duty and other charges	A [*]
VI/2.	Average period between the placing of goods under the procedure and the discharge of the procedure	A [*]
VI/3.	Level of guarantee	A
VI/4.	Form of the guarantee	C [*]
VI/5.	Reference amount	A
VI/6.	Time-limit for payment	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

VI/1. Amount of duty and other charges

Indicate the highest amount of duty and other charges applicable on any single consignment, relating to the recent 12-month period. If such information is not available, indicate the likely highest amount of duty and other charges applicable on any single consignment in the next 12-month-period.

VI/2. Average period between the placing of goods under the procedure and the discharge of the procedure

Indicate the average period between the placing of goods under the procedure and the discharge of the procedure, relating to the recent 12-month period. This information shall only be provided where the comprehensive guarantee will be used for placing goods under a special procedure.

VI/3. Level of guarantee

Indicate whether the level of the guarantee which is to cover the existing customs debts and, where applicable, other charges is 100 % or 30 % of the relevant part of the reference amount and/or whether the level of the guarantee which is to cover the potential customs debts and, where applicable, other charges is 100 %, 50 %, 30 % or 0 % of the relevant part of the reference amount.

The authorising customs authority may provide comments, if applicable.

VI/4. Form of the guarantee

Indicate which form the guarantee will take.

In case the guarantee is provided in form of an undertaking, indicate the full name and address details of the guarantor.

Where the guarantee is valid in more than one Member State, indicate the full name and address of the representatives of the guarantor in the other Member State.

VI/5. Reference amount

Application:

Provide information on the reference amount covering all operations, declarations or procedures of the applicant, pursuant to Article 89(5) of the Code.

Authorisation:

Enter the reference amount covering all operations, declarations or procedures of the holder of the authorisation, pursuant to Article 89(5) of the Code.

If the reference amount established by the decision-taking customs authority is different than the one indicated in the application, justify the reasons for the difference.

VI/6. Time-limit for payment

Where the comprehensive guarantee is provided to cover the import or export duty payable in case of release for free circulation or end-use, indicate, whether the guarantee will cover:

Normal period before payment, i.e. maximum 10 days following the notification to the debtor of the customs debt in accordance with Article 108 of the Code

Deferred payment

TITLE VII

Application and authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

CHAPTER 1

Specific data requirements for the application and the authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Data requirements table

D.E. order No	D.E. name	Status
VII/1.	Type of deferment of payment	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

VII/1. Type of deferment of payment

Indicate the way how the applicant wishes to apply the deferment of payment of the duty payable.

Article 110(b) of the Code, i.e. globally in respect of each amount of import or export duty entered in the accounts in accordance with the first subparagraph of Article 105(1) during a fixed period that does not exceed 31 days

Article 110(c) of the Code, i.e. globally in respect of all amounts of import or export duty forming a single entry in accordance with the second subparagraph of Article 105(1).

TITLE VIII

Application and decision for the repayment or remission of the amounts of import or export duty

CHAPTER 1

Specific data requirements for the application and decision for the repayment or remission of the amounts of import or export duty

Data requirements table

D.E. order No	D.E. name	Status
VIII/1.	Title for recovery	A
VIII/2.	Customs office where the customs debt was notified	A
VIII/3.	Customs office responsible for the place where the goods are located	A
VIII/4.	Comments of the customs office responsible for the place where the goods are located	A [+]
VIII/5	Customs procedure (request for prior completion of formalities)	A
VIII/6.	Customs value	A
VIII/7.	Amount of import or export duty to be repaid or remitted of	A
VIII/8.	Type of import or export duty	A
VIII/9.	Legal basis	A
VIII/10	Use or destination of goods	A [+]
VIII/11	Time-limit for completion of formalities	A [+]
VIII/12	Statement of the decision-taking customs authority	A [+]
VIII/13	Description of the grounds for repayment or remission	A
VIII/14	Bank and account details	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and decision for the repayment or remission of the amounts of import or export duty

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

VIII/1. Title for recovery

Enter the MRN of the customs declaration or reference to any other document which gave rise to notification of the import or export duty, the repayment or remission of which is requested.

VIII/2. Customs office where the customs debt was notified

Enter the identifier of the customs office where the import or export duty to which the application refers, was notified.

In case of a paper-based application, enter the name and full address, including postal code, if any, of the customs office concerned.

VIII/3. Customs office responsible for the place where the goods are located

This information shall only be provided if it is different than the customs office indicated in D.E. VIII/2 Customs office where the customs debt was notified.

Enter the identifier of the customs office concerned.

In case of a paper-based application, enter the name and full address, including postal code, if any, of the customs office concerned.

VIII/4. Comments of the customs office responsible for the place where the goods are located

This data element shall be completed in cases, where repayment or remission is subject to destruction, abandonment to the State, or placement under a special procedure or the export procedure of an article, but the corresponding formalities are completed only for one or more parts or components of that article.

In this case, enter the quantity, nature and value of the goods which are to remain in the customs territory of the Union.

Where the goods are for delivery to a charity, enter the name and full address, including postal code, if any, of the entity concerned.

VIII/5. Customs procedure (request for prior completion of formalities)

Except in the cases referred to in Article 116(1) 1st subparagraph (a), enter the relevant code of the customs procedure under which the applicant wishes to place the goods.

Where the customs procedure is subject to an authorisation, enter the identifier of the authorisation concerned.

Indicate, if prior completion of formalities is requested.

VIII/6. Customs value

Indicate the customs value of the goods.

VIII/7. Amount of import or export duty to be repaid or remitted

Using the relevant code for the national currency, enter the amount of the import or export duty to be repaid or remitted.

VIII/8. Type of import or export duty

Using the relevant codes, enter the type of the import or export duty to be repaid or remitted.

VIII/9. Legal basis

Using the relevant code, enter the legal basis of the application for the repayment or remission of the import or export duty.

VIII/10. Use or destination of goods

Enter information on the use to which the goods may be put or the destination to which they may be sent, depending on the possibilities available in the particular case under the Code and where appropriate on the basis of a specific authorization by the decision-taking customs authority.

VIII/11. Time-limit for completion of formalities

Indicate in days the time-limit for completion of the formalities to which repayment or remission of the import or export duty is subject.

VIII/12. Statement of the decision-taking customs authority

If applicable, the decision taking customs authority shall indicate that the import or export duty will not be repaid or remitted until the implementing customs office has informed the decision-taking customs authority that the formalities to which repayment or remission is subject have been completed.

VIII/13. Description of the grounds for repayment or remission

Application:

Detailed description of the justification that forms the basis of the request for remission or repayment of the import or export duty.

This data element needs to be completed in all cases where the information cannot be derived from elsewhere in the application.

Decision:

Where the grounds for the repayment or remission of the import or export duty are different for the decision from those of the application, detailed description of the justification that forms the basis of the decision.

VIII/14. Bank and account details

If applicable, enter the bank-account details where the import or export duty shall be repaid or remitted.

TITLE IX

Application and authorisation for the operation of temporary storage facilities

CHAPTER 1

Specific data requirements for the application and the authorisation for the operation of temporary storage facilities

Data requirements table

D.E. order No	D.E. name	Status
IX/1	Movement of goods	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the operation of temporary storage facilities

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

IX/1. Movement of goods

Indicate the legal basis for the movement of the goods.

Indicate the address of the destination temporary storage facility or facilities.

If the movement of goods is planned to take place pursuant to Article 148(5)(c) of the Code, enter the EORI number of the holder of the authorisation to operate the destination temporary storage facility or facilities.

TITLE X

Application and authorisation of regular shipping service

CHAPTER 1

Specific data requirements for the application and the authorisation of regular shipping service

Data requirements table

D.E. order No	D.E. name	Status
X/1	Member State(s) concerned by the regular shipping service	A
X/2	Name of vessels	C[*]
X/3	Ports of call	C[*]
X/4	Undertaking	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation of regular shipping service

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

X/1. Member State(s) concerned by the regular shipping service

Indicate the involved and the potentially involved Member State(s) concerned.

X/2. Name of vessels

Enter the relevant information on the vessels assigned to the regular shipping service.

X/3. Ports of call

Enter the reference to the customs offices responsible for the ports of call of the vessels assigned or foreseen to be assigned to the regular shipping service.

X/4. Undertaking

Indicate (yes/no) whether the applicant undertakes:

— to communicate to the decision-taking customs authority the information referred to in Article 121(1), and

— that on the routes of the regular shipping services, no calls will be made at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and that no transhipments of goods will be made at sea.

TITLE XI

Application and authorisation for the status of authorised issuer

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised issuer

Data requirements table

D.E. order No	D.E. name	Status
XI/1	Customs office(s) responsible for the registration of the proof of the customs status of Union goods	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised issuer

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XI/1. Customs office(s) responsible for the registration of the proof of the customs status of Union goods

Indicate the customs office(s) to which the authorised issuer shall transmit the proof of the customs status of Union goods for the purpose of its registration.

TITLE XII

Application and authorisation to use simplified declaration

CHAPTER 1

Specific data requirements for the application and the authorisation to use simplified declaration

Data requirements table

D.E. order No	D.E. name	Status
XII/1.	Time-limit for the submission of a supplementary declaration	A [+]
XII/2.	Subcontractor	A [1][2]
XII/3.	Subcontractor identification	A [2]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1

Notes

Note number	Note description
[1]	This information is mandatory only in the cases where the EORI number of the subcontractor is not available. Where the EORI number is provided, the name and address should not be provided.
[2]	This information may only be used for export procedures when the customs declaration will be lodged by the subcontractor.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation to use simplified declaration

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XII/1. Time-limit for the submission of a supplementary declaration

If applicable, the authorising customs authority shall determine the respective time-limit expressed in days.

XII/2. Subcontractor

If applicable, enter the name and address of the subcontractor.

XII/3. Subcontractor identification

Enter the EORI number of the person concerned.

TITLE XIII

Application and authorisation for centralised clearance

CHAPTER 1

Specific data requirements for the application and the authorisation for centralised clearance

Data requirements table

D.E. order No	D.E. name	Status
XIII/1	Companies involved in the authorisation in other Member States	A [1]
XIII/2	Companies involved in the authorisation in other Member States identification	A
XIII/3	Customs office(s) of presentation	A
XIII/4	Identification of the VAT, excise and statistical authorities	C [*] A [+]
XIII/5	Method of VAT payment	A[+]
XIII/6	Tax representative	A [1]
XIII/7	Tax representative identification	A
XIII/8	Tax representative status code	A
XIII/9	Person responsible for the excise formalities	A [1]
XIII/10	Person responsible for the excise formalities identification	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Notes

Note number	Note description
[1]	This information is mandatory only in the cases, where the EORI number of the person concerned is not available. If the EORI number is provided, the name and address should not be provided.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for centralised clearance

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XIII/1. Companies involved in the authorisation in other Member States

If applicable, enter the name and address of the companies concerned.

XIII/2. Companies involved in the authorisation in other Member States identification

If applicable, enter the EORI number of the companies concerned.

XIII/3. Customs office(s) of presentation

Indicate the customs office(s) concerned.

XIII/4. Identification of the VAT, excise and statistical authorities

Enter the name and address of the VAT, excise and statistical authorities in the Member States involved in the authorisation and indicated under D.E. 1/4 Geographical validity –Union.

XIII/5. Method of VAT payment

The participating Member States' shall specify their respective requirements regarding the submission of the import VAT data, indicating the applicable method for the payment of VAT.

XIII/6. Tax representative

Enter the name and address of the tax representative of the applicant in the Member State of presentation.

XIII/7. Tax representative identification

Enter the VAT number of the tax representative of the applicant in the Member State of presentation. If no tax representative is appointed, the VAT number of the applicant shall be provided.

XIII/8. Tax representative status code

Indicate whether the applicant will act on his own behalf in fiscal matters or will appoint a tax representative in the Member State of presentation.

XIII/9. Person responsible for excise formalities

Enter the name and address of the person liable for the payment or submission of guarantee of excise duties.

XIII/10. Person responsible for excise formalities identification

Enter the EORI number of the person concerned, if this person has a valid EORI number and it is available to the applicant.

TITLE XIV

Application and authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

CHAPTER 1

Specific data requirements for the application and the authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

Data requirements table

D.E. order No	D.E. name	Status
XIV/1.	Waiver of the presentation notification	A
XIV/2.	Waiver of pre-departure declaration	A
XIV/3.	Customs office responsible for the place where the goods are available for controls	C [*]A [+]
XIV/4.	Deadline for submitting the particulars of the complete customs declaration	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XIV/1. Waiver of the presentation notification

Application:

Indicate (yes/no) whether the trader wishes to benefit from a notification waiver of the availability of the goods for customs controls. If yes, specify the reasons.

Decision:

In case the authorisation does not provide for the notification waiver, the authorising customs authority shall determine the time limit between the receipt of the notification and the release of the goods.

XIV/2. Waiver of pre-departure declaration

In case the application concerns export procedure or re-export, justify that the conditions described in Article 263(2) of the Code are met.

XIV/3. Customs office responsible for the place where the goods are available for controls

Enter the identifier of the customs office concerned.

XIV/4. Deadline for submitting the particulars of a complete customs declaration

The decision-taking customs authority shall provide for the deadline in the authorisation, within which the holder of the authorisation shall send the particulars of the complete customs declaration to the supervising customs office.

The deadline shall be expressed in days.

TITLE XV

Application and authorisation for self-assessment

CHAPTER 1

Specific data requirements for the application and the authorisation for self-assessment

Data requirements table

D.E. order No	D.E. name	Status
XV/1.	Identification of formalities and controls to be delegated to the economic operator	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for self-assessment

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XV/1. Identification of formalities and controls to be delegated to the economic operator

Indicate the conditions under which the controlling of the compliance with prohibitions and restrictions, as specified in D.E. 6/1 Prohibitions and restrictions may be carried out by the holder of the authorisations.

TITLE XVI

Application and authorisation for the status of authorised weigher of bananas

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised weigher of bananas

Data requirements table

D.E. order No	D.E. name	Status
XVI/1.	Economic activity	A
XVI/2.	Weighing equipment	A
XVI/3.	Additional guarantees	A
XVI/4.	Advanced notification to customs authorities	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised weigher of bananas

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XVI/1. Economic activity

Indicate the economic activity related to the trade of fresh bananas.

XVI/2. Weighing equipment

Provide the description of the weighing equipment.

XVI/3. Additional guarantees

Appropriate proof as recognised in accordance with the national law that:

— only machines that are properly calibrated and conform to the relevant technical standards ensuring precise establishment of the net weight of bananas,

— weighing of bananas is performed only by authorised weighers at places supervised by the customs authorities,

— the net weight of bananas, the origin and packaging of bananas as well as the time of weighing and the place of unloading are immediately reflected in the banana weighing certificate upon weighing,

— bananas have been weighed in accordance with the procedure set out in Annex 61-03,

— the results of weighing are immediately put in the weighing certificate as required by the customs legislation of the Union.

XVI/4. Advanced notification to customs authorities

Provide the type of notification and copy of a notification.

TITLE XVII

Application and authorisation for the use of inward processing procedure

CHAPTER 1

Specific data requirements for the application and the authorisation for the use of the inward processing procedure

Data requirements table

Order No	D.E. name	Status
XVII/1	Prior exportation (IP EX/IM)	A
XVII/2	Release for free circulation by use of bill of discharge	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the use of inward processing procedure

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XVII/1. Prior exportation

Indicate ('yes/no') whether it is planned to export processed products obtained from equivalent goods before the import of the goods they are replacing (IP EX/IM). If yes, indicate the suggested period expressed in months within which the non-Union goods should be declared for inward processing taking account of the time required for procurement of the goods and their transport to the Union.

XVII/2. Release for free circulation by use of bill of discharge

Indicate ('yes/no') whether the processed products or goods placed under the inward processing IM/EX procedure are deemed to have been released for free circulation if they have not been placed under a subsequent customs procedure or re-exported on expiry of the period for discharge, and the customs declaration for release for free circulation shall be deemed to have been lodged and accepted and release granted on the date of expiry of the period for discharge.

TITLE XVIII

Application and authorisation for the use of outward processing procedure

CHAPTER 1

Specific data requirements for the application and the authorisation for the use of the outward processing procedure

Data requirements table

Order No	D.E. name	Status
XVIII/1	Standard exchange system	A
XVIII/2	Replacement products	A
XVIII/3	Prior import of replacement products	A
XVIII/4	Prior import of processed products (OP IM/EX),	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements' for the application and the authorisation for the use of outward processing procedure

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XVIII/1. Standard exchange system

Application:

In case of repair of goods, an imported product (replacement product) may replace a processed product (so-called standard exchange system).

Indicate ('yes/no') whether it is intended to use the standard exchange system. If yes, enter the relevant code(s).

Authorisation:

Specify the measures to establish that the conditions for the standard exchange system are met.

XVIII/2. Replacement products

Where it is planned to use the standard exchange system (only possible in case of repair), state the 8-digit Combined Nomenclature code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary export goods and the replacement products. For this comparison, use at least one of the relevant codes provided for in relation with D.E. 5/8 Identification of goods.

XVIII/3. Prior import of replacement products

Indicate ('yes/no') whether it is planned to import replacement products prior to the export of the defective products. If yes, indicate the period in months within which the Union goods should be declared for outward processing.

XVIII/4. Prior import of processed products (OP IM/EX)

Indicate ('yes/no') whether it is planned to import processed products obtained from equivalent goods prior to the placement of Union goods under outward processing. If yes, indicate the period in months within which the Union goods should be declared for outward processing taking account of the time required for procurement of the Union goods and their transport of the office of export.

TITLE XIX

Application and authorisation for the operation of storage facilities for the customs warehousing of goods

CHAPTER 1

Specific data requirements for the application and the authorisation for the operation of storage facilities for the customs warehousing of goods

Data requirements table

D.E. order No	D.E. name	Status
XIX/1	Temporary removal	A
XIX/2	Loss rate	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the operation of storage facilities for the customs warehousing of goods

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XIX/1. Temporary removal

Application:

Indicate ('yes/no') whether it is planned to remove temporarily goods placed under the customs warehousing procedure from the customs warehouse. Provide all the necessary details deemed relevant for the temporary removal of goods.

A request for temporary removal may also be submitted to the decision-taking customs authority at a later stage once the application was accepted and the authorisation for the operation of storage facilities was granted.

Authorisation:

Specify the conditions under which the removal of the goods placed under the customs warehousing procedure can be carried out. If the request is rejected, specify the grounds for rejection.

XIX/2. Loss rate

Give details, where appropriate, of loss rate(s).

TITLE XX

Application and authorisation for the status of authorised consignor for Union transit

CHAPTER 1

Specific data requirements for the application and the authorisation for the status of authorised consignor for Union transit

Data requirements table

D.E. order No	D.E. name	Status
XX/1	Identification measures	A [+]
XX/2	Comprehensive guarantee	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised consignor for Union transit

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XX/1. Identification measures

Details of the identification measures to be applied by the authorised consignor. Where the authorised consignor has been granted an authorisation for use of seals of a special type in accordance with Article 233(4)(c) of the Code , the decision-taking customs authority may prescribe the use of such seals as the identification measure. The reference number of the decision for use of seals of special type shall be indicated.

XX/2. Comprehensive guarantee

Indicate the reference number of the decision for the provision of a comprehensive guarantee or a guarantee waiver. In case the respective authorisation is not yet granted, indicate the registration number of the application concerned.

TITLE XXI

Application and authorisation to use of seals of a special type

CHAPTER 1

Specific data requirements for the application and the authorisation to use of seals of a special type

Data requirements table

D.E. order No	D.E. name	Status
XXI/1.	Type of seal	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

CHAPTER 2

Notes relating to the specific data requirements for the application and the authorisation to use of seals of a special type

Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

Data requirements

XXI/1. Type of seal

Application:

Enter all the details on the seal (e.g. model, manufacturer, proof of certification by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers' Mechanical Seals').

Decision:

Confirmation by the decision taking customs authority that the seal meets the essential characteristics and complies with the required technical specifications and that the use of the seals of a special type is documented, i.e. that an audit trail is established and has been approved by the competent authorities.

ANNEX B

COMMON DATA REQUIREMENTS FOR DECLARATIONS, NOTIFICATIONS AND PROOF OF THE CUSTOMS STATUS OF UNION GOODS

TITLE I

Data requirements

CHAPTER 1

Introductory notes to the data requirements table

(1) The declaration messages contain a number of data elements only some of which will be used, depending on the customs procedure(s) in question.

(2) The data elements which may be provided for each procedure are set out in the data requirements table. The specific provisions concerning each data element as they are described in Title II apply without prejudice to the status of the data elements as defined in the data requirements table. The provisions that apply to all situations where the data element concerned is requested are included in the heading 'All relevant data requirements table columns used'. In addition, the provisions that apply to specific table columns are included in specific sections that refer precisely to those columns. Both sets of provisions need to be combined to reflect the situation of each table column.

(3) The 'A', 'B' or 'C' symbols listed in Chapter 2, section 3 below have no bearing on the fact that certain data is collected only where circumstances warrant it. For example, the supplementary units (status 'A') will only be collected where required by the TARIC.

(4) The 'A', 'B' or 'C' symbols defined in Chapter 2, section 3 may be complemented by conditions or clarifications listed in the footnotes attached to the data requirements table of Chapter 3, section 1 below.

(5) If the Member State of acceptance of the customs declaration allows, a Customs declaration (columns series B and H) or a simplified declaration (columns series C and I) can include items of goods which are subject to different procedure codes, providing that these procedure codes all use the same dataset as defined in chapter 3, section 1 and belong to the same column of the matrix as defined in Chapter 2. However, this possibility shall not be used for customs declarations lodged in the context of centralised clearance pursuant to Article 179 of the Code.

(6) Without affecting in any way the obligations to provide data according to this Annex and without prejudice to Article 15 of the Code, the content of the data provided to customs for a given requirement will be based on the information as it is known by the economic operator that provides it at the time it is provided to Customs.

(7) The exit or entry summary declaration that must be lodged for goods leaving or entering the customs territory of the Union contains the information detailed in columns A1 and A2 and F1a to F5 of the data requirement table of Chapter 3, Section 1 below, for each of the situations or modes of transport concerned.

(8) The use within this annex of the words entry and exit summary declarations refer respectively to the entry and exit summary declarations provided for under Articles 5(9) and 5(10) of the Code.

(9) Columns A2, F3a and F3b of the data requirements Table of Chapter 3, Section 1 below cover the required data which is provided to Customs authorities primarily for safety and security risk-analysis purposes prior to departure, arrival or loading of express consignments.

(10) For the purposes of this Annex, an express consignment means an individual item carried via an integrated service of expedited/time-definite collection, transport, customs clearance and delivery of parcels whilst tracking the location of, and maintaining control over such items throughout the supply of the service.

(11) Where column F5 of the data requirements Table of Chapter 3, Section 1 below applies to road transport, it also covers cases of multimodal transport, unless otherwise provided in Title II.

(12) The simplified declarations referred to in Article 166 contain the information detailed in columns C1 and I1.

(13) The reduced list of data elements provided for procedures in columns C1 and I1 does not limit or influence the requirements set out for the procedures in the other columns of the data requirements table, notably in respect of the information to be provided in supplementary declarations.

(14) The formats, codes and, if applicable, the structure of the data requirements described in this Annex are specified in the Implementing Regulation (EU) 2015/2447 which is adopted pursuant to Article 8(1)(a) of the Code.

(15) Member States shall notify the Commission of the list of particulars they require for each of the procedures referred to in this Annex. The Commission shall publish the list of those particulars.

CHAPTER 2

Table legend

Section 1

Column headings

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
Data element number	Order number allocated to the data element concerned	
Data element name	Name of the data element concerned	
Box No	Reference given to the box that contains the data element concerned in paper-based customs declarations. References correspond to SAD boxes or, where they start with an 'S', to security-related elements in EAD, ESS, TSAD or SSD.	
A1	Exit summary declaration	Articles 5(10) and 271 of the Code
A2	Exit summary declaration — Express consignments	Articles 5(10) and 271 of the Code
A3	Re-export notification	Articles 5(14) and 274 of the Code
B1	Export declaration and re-export declaration	Export declaration: Articles 5(12), 162 and 269 of the Code Re-export declaration: Articles 5(13) and 270 of the Code
B2	Special procedure — processing — declaration for outward processing	Articles 5(12), 162, 210 and 259 of the Code
B3	Declaration for Customs warehousing of Union goods	Articles 5(12), 162, 210 and 237(2) of the Code
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories	Article 1(3) of the Code

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
C1	Export Simplified declaration	Articles 5(12) and 166 of the Code
C2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export	Articles 5(33), 171 and 182 of the Code
D1	Special procedure — transit declaration	Articles 5(12), 162, 210, 226 and 227 of the Code
D2	Special procedure –Transit declaration with reduced dataset – (transport by rail, air and maritime transport)	Articles 5(12), 162, 210 and 233(4)d) of the Code
D3	Special procedure – Transit – Use of an electronic transport document as customs declaration – (transport by air and maritime transport)	Articles 5(12), 162, 210 and 233(4)e) of the Code
E1	Proof of the customs status of Union goods (T2L/T2LF)	Articles 5(23) and 153(2) and 155 of the Code
E2	Customs goods manifest	Articles 5(23) and 153(2) and 155 of the Code
F1a	Entry summary declaration – Sea and inland waterways – Complete dataset	Articles 5(9) and 127 of the Code
F1b	Entry summary declaration – Sea and inland waterways – Partial dataset lodged by the carrier	Articles 5(9) and 127 of the Code
F1c	Entry summary declaration – Sea and inland waterways – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) first subparagraph	Articles 5(9) and 127 of the Code
F1d	Entry summary declaration – Sea and inland waterways – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) second subparagraph	Articles 5(9) and 127 of the Code
F2a	Entry summary declaration – Air cargo (general) – Complete dataset	Articles 5(9) and 127 of the Code
F2b	Entry summary declaration – Air cargo (general) – Partial dataset lodged by the carrier	Articles 5(9) and 127 of the Code

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
F2c	Entry summary declaration – Air cargo (general) – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 113(1)	Articles 5(9) and 127 of the Code
F2d	Entry summary declaration – Air cargo (general) – Minimum dataset to be lodged pre-loading, in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(1)	Articles 5(9) and 127 of the Code
F3a	Entry summary declaration – Express consignments – Complete dataset	Articles 5(9) and 127 of the Code
F3b	Entry summary declaration – Express consignments – Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph	Articles 5(9) and 127 of the Code
F4a	Entry summary declaration – Postal consignments – Complete dataset	Articles 5(9) and 127 of the Code
F4b	Entry summary declaration – Postal consignments – Partial dataset lodged by the carrier	Articles 5(9) and 127 of the Code
F4c	Entry summary declaration – Postal consignments – Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph [1] and in accordance with Article 113(2)	Articles 5(9) and 127 of the Code
F4d	Entry summary declaration – Postal consignments – Partial dataset at receptacle level lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(2)	Articles 5(9) and 127 of the Code
F5	Entry summary declaration – Road and rail	Articles 5(9) and 127 of the Code
G1	Diversion Notification	Article 133 of the Code
G2	Notification of arrival	Article 133 of the Code
G3	Presentation of goods to customs	Articles 5(33) and 139 of the Code
G4	Temporary storage declaration	Articles 5(17) and 145
G5	Arrival notification in case of movement of goods under temporary storage	Article 148(5)(b) and (c)

Columns	Declarations/notifications/proof of the customs status of Union goods	Legal basis
H1	Declaration for release for free circulation and Special procedure — specific use — declaration for end-use	Declaration for release for free circulation: Articles 5(12), 162 and 201 of the Code Declaration for end-use: Articles 5(12), 162, 210 and 254 of the Code
H2	Special procedure — storage — declaration for customs warehousing	Articles 5(12), 162, 210 and 240 of the Code
H3	Special procedure — specific use — declaration for temporary admission	Articles 5(12), 162, 210 and 250 of the Code
H4	Special procedure — processing — declaration for inward processing	Articles 5(12), 162, 210 and 256 of the Code
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	Article 1(3) of the Code
H6	Customs declaration in postal traffic for release for free circulation	Articles 5(12), 162 and 201 of the Code
I1	Import Simplified declaration	Articles 5(12) and 166 of the Code
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import	Articles 5(33), 171 and 182 of the Code

([1]) The preloading minimum data corresponds to the CN23 data.

Section 2

Data groups

Group	Title of the group
Group 1	Message information (including procedure codes)
Group 2	References of messages, documents, certificates, authorisations
Group 3	Parties
Group 4	Valuation information/Taxes
Group 5	Dates/Times/Periods/Places/Countries/Regions
Group 6	Goods identification
Group 7	Transport information (modes, means and equipment)
Group 8	Other data elements (statistical data, guarantees, tariff related data)

Section 3

Symbols in the cells

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.
C	Optional for economic operators: data which economic operators may decide to supply but which cannot be demanded by the Member States.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned.
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared item of goods.

Any combination of the symbols 'X' and 'Y' means that the given data element can be provided by the declarant at any of the levels concerned.

CHAPTER 3

Section 1

Data Requirements Table

(The footnotes to this table are included just after the table)

Group 1 – Message information (including procedure codes)

			A			B				C		D			E		F												G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
1/1	Declaration type	1/1				A Y	A Y	A Y	A Y	A Y																											A Y	A Y	A Y	A Y	A Y	A Y	A Y	
1/2	Additional Declaration type	1/2				A Y	A Y	A Y		A Y																											A Y	A Y	A Y	A Y		A Y	A Y	
1/3	Transit Declar-ation/Proof of customs status type	1/3										A XY	A XY	A XY	A XY	A XY																											
1/4	Forms	3										B [1] [2] Y	B [1] [2] Y		B [1] [2] Y																													
1/5	Loading lists	4										B [1] Y	B [1] Y		B [1] Y																													
1/6	Goods item number	32	A X	A X	A X	A X	A X	A X	A X	A X	A [3] X	A [2] X	A [2] X		A [2] X	A X	A X	A X	A X	A X	A X	A X	A X		A X		A X	A X	A X	A X	A X			A X	A X	A X	A X	A X	A X	A X	A X	A [3] X
1/7	Specific circumstance indicator			A [4] Y													A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y	A [4] Y											
1/8	Signature/ Authenti-cation	54	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y
1/9	Total number of items	5										B [1] Y	B [1] Y		B [1] Y																													

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
1/10	Procedure	37 (1)				A X	A X	A X	A X	A X																											A X	A X	A X	A X	A X	A X	A X	
1/11	Additional Procedure	37 (2)				A X	A X	A X	A X	A [5] X																											A X	A X	A X	A X	A X	A X	A [5] X	

Group 2 – References of messages, documents, certificates, authorisations

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
2/1	Simplified declaration/ Previous documents	40	A XY	A XY	A XY	A XY	A XY	A XY	B XY			A XY	A XY	A XY	A XY	A XY																A [6] Y	A [6] Y	A Y	A XY	A XY	A XY	A XY	A XY	A XY		A [5] XY	A XY
2/2	Additional information	44	A X	A X	A X	A X	A X	A X	B X	A X		A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X		A X				A X	A X	A X	A X	A X	A X	A X	A X	
2/3	Documents produced, certificates and author-isations, additional references.	44	A [7] [8] X		A [7] X	A [7] X	A [7] X	A [7] X	A [7] X	A [7] [9] X		A [7] X	A [7] X	A X	A [7] X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A X	A Y	A X	A X				A [7] X	A [7] X	A [7] X	A [7] X	A [7] X	A X	A [7] [9] X	
2/4	Reference number/UCR	7	A [10] XY			C XY	C XY	C XY	C XY	C XY		C XY	C XY	C XY		C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY		C XY		C XY	C XY			C XY				C XY	C XY	C XY	C XY	C XY	C XY	C XY	
2/5	LRN		A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y
2/6	Deferred payment	48				B Y	B Y																														B Y		B Y	B Y				
2/7	Identification of warehouse	49				B [11] Y	B [11] Y	A Y	B [11] Y																											A Y	A Y	B [11] Y	A Y	B [11] Y	B [11] Y	B [11] Y			

Group 3 – Parties

			A			B				C		D			E		F												G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
3/1	Exporter	2				A [12] Y	A [12] Y	C Y	B Y	A [12] Y		B XY			A [13] XY																						B XY		B XY	B XY	B XY	B XY	B XY	
3/2	Exporter identification n°	2 (n°)				A Y	A Y	A Y	A Y	A Y		B XY			A XY																						B XY		B XY	B XY	B XY	B XY		
3/3	Consignor – Master level transport contract																A [12] Y	A [12] Y			A [12] Y	A [12] Y			A [12] Y		A [12] Y	A [12] Y			A [12] Y												
3/4	Consignor identification n° – Master level transport contract																A [14] Y	A [14] Y			A [14] Y	A [14] Y			A [14] Y		A [14] Y	A [14] Y			A [14] Y												
3/5	Consignor – House level transport contract																A [12] Y		A [12] Y		A [12] Y		A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y		A [12] Y														
3/6	Consignor identification n° – House level transport contract																A [14] Y		A [14] Y		A [14] Y		A [14] Y	A [14] Y	A [14] Y	A [14] Y	A [14] Y		A [14] Y														
3/7	Consignor		A [12] XY	A [12] XY																																						
3/8	Consignor identification n°		A [14] XY	A [14] XY																																						
3/9	Consignee	8	A [12] XY	A [12] XY		B XY	B XY	B XY	B XY	B XY		A [12] XY	A [12] XY	A [12] XY																												

			A			B				C		D			E		F												G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
3/10	Consignee identification nº	8 (nº)	A [14] XY	A [14] XY		B XY	B XY	B XY	B XY	B XY		A XY	A XY	A XY																												
3/11	Consignee – Master level transport contract																A [12] Y	A [12] Y			A [12] Y	A [12] Y			A [12] Y		A [12] Y	A [12] Y			A [12] Y											
3/12	Consignee identification nº – Master level transport contract																A [14] Y	A [14] Y			A [14] Y	A [14] Y			A [14] Y		A [14] Y	A [14] Y			A [14] Y											
3/13	Consignee – House level transport contract																A [12] Y		A [12] Y		A [12] Y		A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y		A [12] Y													
3/14	Consignee identification nº – House level transport contract																A [14] Y		A [14] Y		A [14] Y		A [14] Y	C [14] Y	A [14] Y	C [14] Y	A [14] Y		A [14] Y													
3/15	Importer	8																																			A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	
3/16	Importer identification nº	8 (nº)																																			A Y	A Y	A Y	A Y	A Y	A Y	A Y	
3/17	Declarant	14				A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y																											A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	
3/18	Declarant identification nº	14 (nº)	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y							A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y				A Y		A Y	A Y	A Y	A Y	A Y	A Y	A Y	
3/19	Represen-tative	14				A [12] Y	A [12] Y	A [12] Y	B Y	A [12] Y		A [13] Y	A [13] Y	A [13] Y																							A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	A [12] Y	

			A			B				C		D			E		F												G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
3/20	Representative identification nº	14 (nº)	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY			AY	AY	AY	AY	AY	AY	AY	AY	AY	AY
3/21	Representative status code	14	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY	AY			AY	AY	AY	AY	AY	AY	AY	AY	AY	AY
3/22	Holder of the transit procedure	50										A [13] Y	A [13] Y	A [13] Y																													
3/23	Holder of the transit procedure identification nº	50										AY	AY	AY																													
3/24	Seller	2															A [12] [15] XY		C [12] [15] XY	A [12] [15] XY											A [12] [15] XY					A [12] XY							
3/25	Seller identification nº	2 (nº)															A [15] XY		C [15] XY	A [15] XY											A [15] XY					A XY							
3/26	Buyer	8															A [12] [15] XY		C [12] [15] XY	A [12] [15] XY											A [12] [15] XY					A [12] XY							
3/27	Buyer identification nº	8 (nº)															A [15] XY		C [15] XY	A [15] XY											A [15] XY					A XY							
3/28	Person notifying the arrival identification nº																																A Y											

			A			B				C		D			E		F														G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
3/29	Person notifying the diversion identification n°																															A Y												
3/30	Person presenting the goods to customs identification n°																																	A Y										
3/31	Carrier		A [12] Y	A [12] Y	A [12] Y																				A [12] Y		A [12] Y				A [12] Y												
3/32	Carrier identification n°		A Y	A Y	A Y												A Y	A Y	A Y	A Y	A Y	A Y	A Y		A Y		A Y	A Y			A Y												
3/33	Notify party – Master level transport contract																A [12] XY	A [12] XY			A [12] XY	A [12] XY																						
3/34	Notify party identification n° – Master level transport contract																A XY	A XY			A XY	A XY																						
3/35	Notify party – House level transport contract																A [12] XY		A [12] XY		A [12] XY		A [12] XY																					
3/36	Notify party identification n° – House level transport contract																A XY		A XY		A XY		A XY																					

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
3/37	Additional supply chain actor(s) identification n°	44	C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY		C XY	C XY	C XY			C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY	C XY		C XY				C XY		C XY	C XY	C XY	C XY	C XY	C XY	C XY	
3/38	Person submitting the additional ENS particulars identification n°																	A XY	A XY			A XY	A XY					A Y																
3/39	Holder of the authorisation identification n°	44				A Y	A Y	A Y	A Y	A Y	A [3] Y																										A Y	A Y	A Y	A Y	A Y	A Y	A Y	A [3] Y
3/40	Additional fiscal references identification n°	44																																		A XY							
3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification n°										A Y																																A Y
3/42	Person lodging the customs goods manifest identification n°															A Y																											

			A			B				C		D			E		F														G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
3/43	Person requesting a proof of the customs status of Union goods identification n°														A Y																												
3/44	Person notifying the arrival of goods following movement under temporary storage identification n°																																		A Y								

Group 4 – Valuation information/Taxes

			A			B				C		D			E		F														G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
4/1	Delivery terms	20				B Y	B Y		B Y																												A [16] Y		B Y	B Y	A Y			
4/2	Transport charges method of payment		A [14] XY	A [14] XY													A [14] XY	A [14] XY	A [14] XY		A [14] XY	A [14] XY			A [14] XY						A [14] XY													
4/3	Calculation of taxes – Tax type	47 (Type)				B [17] X	B [17] X																														A [18] [19] X		A [18] [19] X	A [18] [19] X	A [18] [19] X			

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
4/4	Calculation of taxes – Tax base	47 (Tax base)				B X	B X	B X																													A [18] [19] X	B X	A [18] [19] X	A [18] [19] X	A [18] [19] X			
4/5	Calculation of taxes – Tax rate	47 (Rate)				B [17] X	B [17] X																														B [18] [17] X		B [17] X	B [17] X	B [18] [17] X			
4/6	Calculation of taxes – Payable tax amount	47 (Amo-unt)				B [17] X	B [17] X																														B [18] [17] X		B [17] X	B [17] X	B [18] [17] X			
4/7	Calculation of taxes – Total	47 (Total)				B [17] X	B [17] X																														B [18] [17] X		B [17] X	B [17] X	B [18] [17] X			
4/8	Calculation of taxes – Method of payment	47 (MP)				B X	B X																														B [18] X		B X	B X	B [18] [17] X			
4/9	Additions and deduc-tions	45																																			A [20] [16] XY				B XY			
4/10	Invoice currency	22 (1)				B Y	B Y		B Y																												A Y		A Y	A Y	A Y		A [5] Y	
4/11	Total amount invoiced	22 (2)				B Y	B Y		B Y																												C Y		C Y	C Y	C Y		C Y	
4/12	Internal currency unit	44				B Y	B Y																														A Y		A Y	A Y				

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
4/13	Valuation indicators	45																																			A [20] [16] X			A [21] X	B X			
4/14	Item price/ amount	42																																			A X		A X	A X	A X		A [5] X	
4/15	Exchange rate	23				B [22] Y	B [22] Y																														B [22] Y		B [22] Y	B [22] Y				
4/16	Valuation method	43																																			A X		B X	B X	B X			
4/17	Preference	36																																			A X	C X	A [23] X	A [23] X	B X		A [5] X	
4/18	Postal value																										C X		C X												A X		
4/19	Postal charges																										C Y		C Y												A Y		

Group 5 – Dates/Times/Periods/Places/Countries/Regions

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of the Union	S12															A Y	A Y			A Y	A Y			A Y		A Y	A Y			A Y	A [24] Y	A [24] Y											

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
5/2	Estimated date and time of arrival at the port of unloading															A XY																											
5/3	Actual date and time of arrival in the Customs territory of the Union																															A Y										
5/4	Declaration date	50,54										B [1] Y	B [1] Y		B [1] Y																												
5/5	Declaration place	50,54										B [1] Y	B [1] Y		B [1] Y																												
5/6	Office of destination (and country)	53										A Y	A Y	A Y																													
5/7	Intended offices of transit (and country)	51										A Y	A Y																														
5/8	Country of destination code	17a				A XY	A XY	A XY	A XY	A [25] XY		A XY	A XY	A XY																								A XY	A XY	A XY	A XY	B XY			
5/9	Region of destination code	17b																																			B XY	B XY	B XY	B XY	B XY			
5/10	Place of delivery code – Master level transport contract																A Y	A Y			A Y	A Y																					

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
5/11	Place of delivery code – House level transport contract																A Y		A Y		A Y		A Y																				
5/12	Customs office of exit	29	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y																																	
5/13	Subsequent customs office(-s) of entry																A Y	A Y			A Y	A Y			A Y		A Y	A Y															
5/14	Country of dispatch/ export code	15a				A Y	A Y	A Y	B Y																												A XY	B XY	A XY	A XY	A XY		A [5] XY	
5/15	Country of origin code	34a				C [26] X	C X	A X	C [27] X	C X																	C X		C X							A [28] X	A X	A [28] X	A [28] X	B [28] X	C X	A [5] [28] X	
5/16	Country of preferential origin code	34b																																		A [29] X	C X	A [29] X	A [29] X	B [29] X		A [5] [29] X	
5/17	Region of origin code	34b				B X	B X		B X																																		
5/18	Countries of routing codes		A Y	A Y																																							
5/19	Countries of routing of means of transport codes																A Y	A Y			A Y	A Y			A Y		A Y	A Y			A Y												

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
5/20	Countries of routing of the consignment codes																A XY		A XY		A XY		A XY		A XY						A XY													
5/21	Place of loading	27										B Y	B Y	B Y			A Y	A Y	A Y		A Y	A Y			A Y		A Y	A Y			A Y													
5/22	Place of unloading															A XY	A Y	A Y	A Y		A Y	A Y			A Y		A Y	A Y			A Y													
5/23	Location of goods	30	A Y	A Y	A Y	A Y	A Y	A Y	B Y	A Y	A Y	A Y	A Y																				A Y	A Y	A Y	A Y	B Y		A Y	A Y
5/24	Customs office of first entry code																A Y	A Y	A Y		A Y	A Y	A Y		A Y		A Y	A Y			A Y	A Y	A Y	A Y									
5/25	Actual customs office of first entry code																															A Y	A Y										
5/26	Customs office of presentation	44				A [30] Y	A [30] Y	A [30] Y	A [30] Y	A [30] Y	A [30] Y																									A [30] Y	A [30] Y	A [30] Y	A [30] Y	A [30] Y		A [30-]Y	A [30] Y
5/27	Supervising customs office	44					A [31] Y	A [31] Y		A [31] Y																									A [31] Y	A [31] Y	A [31] Y	A [31] Y			A [31] Y	
5/28	Requested validity of the proof														A Y	A Y																												
5/29	Date of presentation of the goods																																			A XY							
5/30	Place of acceptance																A XY	A XY	A XY																									

Group 6 – Goods identification

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
6/1	Net mass (kg)	38				A X	A X	A X	A [32] X			A [23] X			A [23] X				C X							C X		C X								A X			A X	A [32] X	C X	A [5] X	
6/2	Supple-mentary units	41				A X	A X	A X	A [32] X																											A X	A X	A X	A X	A [32] X		A [5] X	
6/3	Gross mass (kg) – Master level transport contract																A XY	A XY			A XY	A XY																					
6/4	Gross mass (kg) – House level transport contract																A XY		A XY		A XY		A XY	A XY	A XY	A XY	A Y		A Y		A XY											
6/5	Gross mass (kg)	35	A XY	A XY		A XY	A XY	A XY	B XY			A XY	A XY	A XY	A XY	A XY																			A XY	A XY	B XY	A XY	B XY	B XY	B XY	A Y	B XY	A [33] XY
6/6	Description of goods – Master level transport contract																A X	A X			A X	A X																					
6/7	Description of goods – House level transport contract																A X		A X		A X		A X	A X	A X	A X	A X		A X		A X											
6/8	Description of goods	31	A [34] X	A [34] X		A X	A X	A X	A X	A X		A X	A X	A X	A X	A [34] X																			A [34] X	A [34] X	A X	A X	A X	A X	A X	A X	A X
6/9	Type of packages	31	A X			A X	A X	A X	A X	A X		A X	A X	A X	A X	A X	A X	C X	A X		A X		A X								A X				A X	A X	A X	A X	A X	A X		A X	A [33] X

			A			B				C		D			E		F												G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
6/10	Number of packages	31	AX			AX	AX	AX	BX	AX		AX	AX	AX	AX	AX	AX	CX	AX		AX		AX	AX	AX	AX	AX		AX		AX				AX	AX	AX	AX	AX	AX	AX	A[33]X
6/11	Shipping marks	31	AX		A[35]X	AX	AX	AX	BX	AX		AX	AX	AX	AX	AX	AX	CX	AX		AX		AX								AX				AX	AX	AX	AX	BX		AX	
6/12	UN Dangerous Goods code		AX	AX													AX	CX	AX		AX		AX		AX						AX											
6/13	CUS code	31	CX	CX		AX	CX	CX	CX	CX		CX	CX	CX	CX	CX	CX	CX	CX	CX	CX		CX	CX	CX	CX	CX	CX	CX		CX				CX	CX	AX	CX	CX	CX		CX	
6/14	Commodity code – Combined Nomenclature code	33 (1)	A[36]X	A[36]X		AX	AX	AX	AX	A[5]X		A[37]X	A[37]X	A[37]X	A[23]X	A[36]X	AX	AX	AX		AX		AX	CX	AX	CX	AX		CX		AX				A[36]X	A[36]X	AX	BX	AX	AX	AX	AX	A[5]X	
6/15	Commodity code – TARIC code	33 (2)																																			AX	BX	AX	AX	BX	BX	A[5]X	
6/16	Commodity code – TARIC additional code(s)	33 (3)(4)				AX	AX	AX		A[5]X																											AX	BX	AX	AX	BX		A[5]X	
6/17	Commodity code – National additional code(s)	33 (5)				BX	BX	BX		B[5]X																											BX	BX	BX	BX	BX		B[5]X	
6/18	Total packages	6				BY	BY					AY	AY	AY	BY																					BY		BY	BY	BY			
6/19	Type of goods																										CX		CX											CX		

Group 7 – Transport information (modes, means and equipment)

			A			B				C		D			E		F													G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
7/1	Transhipments	55										A [38] Y	A [38] Y	A Y																														
7/2	Container	19				A Y	A Y	A Y				A Y	A Y		A Y																						A Y	A Y	A Y	A Y				
7/3	Conveyance reference number																A Y	A Y			A Y	A Y			A Y		A Y	A Y															
7/4	Mode of transport at the border	25				A Y	A Y	B Y	B Y			A [39] Y	A [39] Y				A Y	A Y	A Y		A Y	A Y	A Y		A Y		A Y	A Y			A Y	A Y	A Y				A Y	B Y	A Y	A Y	A Y			
7/5	Inland mode of transport	26				A [40] Y	A [40] Y	B [40] Y				B [40] Y																									A [41] Y	B [41] Y	A [41] Y	A [41] Y	B Y			
7/6	Identification of actual means of transport crossing the border																																A Y										
7/7	Identity of means of transport at departure	18 (1)				B [42] Y	B [43] Y	A [43] Y				A [43] [44] [45] XY	A [43] [44] [45] XY	A XY																														
7/8	Nationality of means of transport at departure	18 (2)										A [46] [44] [45] XY																																
7/9	Identity of means of transport on arrival	18 (1)																																	A Y		B [43] Y		B [43] Y	B [43] Y	B [43] Y			

			A			B				C		D			E		F												G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
7/10	Container identification number	31	A XY		A [35] XY	A XY	A XY	A XY	B XY			A XY	A XY	A XY	A XY	A XY	A XY	A XY	A XY		A XY	A XY	A XY								A XY				A XY	A XY	A XY	A XY	A XY	A XY		A XY	A XY
7/11	Container size and type																A XY	C XY	A XY																								
7/12	Container packed status																A XY	C XY	A XY																								
7/13	Equipment supplier type																A XY	C XY	A XY												A XY												
7/14	Identity of active means of transport crossing the border	21 (1)				B [47] Y		A [46] Y				B [46] XY				A Y	A Y	A Y	C Y								A [48] XY	A [48] XY			A XY	A [24] Y	A [24] Y	A Y										
7/15	Nationality of active means of transport crossing the border	21 (2)				A [46] Y	A [46] Y					A [46] XY					A Y	A Y									A [48] XY	A [48] XY			A XY						A [46] Y		A [46] Y	A [46] Y	B [46] Y			
7/16	Identity of passive means of transport crossing the border																A XY		A XY												A XY												
7/17	Nationality of passive means of transport crossing the border																A XY		A XY												A XY												

			A			B				C		D			E		F														G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
7/18	Seal number	D	A Y									A Y	A Y	A Y			A XY	C XY	A XY												A XY				A Y	A Y							
7/19	Other incidents during carriage	56										A [38] Y	A [38] Y	A Y																													
7/20	Receptacle identification number																										A XY	A XY		A Y													

Group 8 – Other data elements (statistical data, guarantees, tariff related data)

			A			B				C		D			E		F														G					H						I	
D.E No	D.E. name	Box No	1	2	3	1	2	3	4	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	2	3	4	5	6	1	2
8/1	Quota order number	39																																			A X						A [5] X	
8/2	Guarantee type	52										A Y	A Y																								A [49] Y	A Y	A Y	A Y				
8/3	Guarantee reference	52										A Y	A Y																								A [49] Y	A Y	A Y	A Y				
8/4	Guarantee not valid in	52										A Y	A Y																															
8/5	Nature of transaction	24				A XY	A XY		A [32] XY																												A XY	B XY	B XY	A XY	A [32] XY			
8/6	Statistical value	46				A [50] X	A [50] X	B [50] X	B [50] X																												A [50] X	B [50] X	A [50] X	A [50] X	A [50] X			
8/7	Writing-off	44				A X																															A X							

Section 2

Notes

Note number	Note description
[1]	Member States may require this data element only in the context of paper-based procedures.
[2]	When the paper-based declaration covers only one item of goods, the Member States may provide for this box to be left empty, the figure '1' having been entered in box 5.
[3]	This information shall not be required in case a customs declaration has been lodged prior to the presentation of the goods pursuant to Article 171 of the Code.
[4]	This element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the economic operator.
[5]	In the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration.
[6]	This data element is to be provided where at least one of the following information is missing: — Identification of means of transport crossing the border — Date of arrival at first place of arrival in customs territory of the Union as mentioned in the Entry summary declaration lodged for the goods concerned.
[7]	Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.
[8]	This element is an alternative to the unique consignment reference number [UCR] when the latter is not available. It provides a link to other useful sources of information.
[9]	This information needs to be provided only where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable; in this case, it is the number of the authorisation for simplified procedure. However, this data element can also contain the transport document number concerned.
[10]	This information must be provided when the transport document number is not available.
[11]	This information is required where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure.
[12]	This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.
[13]	This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided unless a paper-based declaration is used.
[14]	This information shall only be provided where available.
[15]	This information shall not be provided in respect of cargo remaining on board (FROB) or transhipped cargo for which the destination is located outside the Customs territory of the Union.

Note number	Note description
[16]	Member States may waive this information where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code. In such cases the declarant shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value.
[17]	This information is not to be provided when customs administrations calculate duties on behalf of economic operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States.
[18]	This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned.
[19]	This information is not to be provided when customs administrations calculate duties on behalf of economic operators on the basis of information elsewhere in the declaration.
[20]	Except where it is essential for the correct determination of the customs value, the Member State of acceptance of the declaration shall waive the obligation to provide this information, — where the customs value of the imported goods in a consignment does not exceed EUR 20 000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee, or — where the importation is of a non-commercial nature or — in case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.
[21]	This information shall only be provided if the customs duty is calculated in accordance with Article 86(3) of the Code.
[22]	Member States may require this information only in cases when the rate of exchange is fixed in advance by a contract between the parties concerned.
[23]	For completion only where Union legislation so provides.
[24]	This data element needs not to be provided where the MRN is provided in D.E. 2/1 Simplified declaration/Previous documents.
[25]	This information shall only be required where the simplified declaration is not lodged together with an exit summary declaration.
[26]	This data element is mandatory for agricultural products with export refunds.
[27]	This data element is mandatory for agricultural products subject to refunds and for those goods which Union legislation requires the origin of the goods in the context of trade with special fiscal territories.
[28]	This information is required where (a) no preferential treatment is applied; or (b) the country of non-preferential origin is different to the country of preferential origin.
[29]	This information is required where a preferential treatment is applied using the appropriate code in D.E. 4/17 Preference.
[30]	This information shall only be used in case of centralised clearance.

Note number	Note description
[31]	This information shall only be used in case the declaration for temporary storage or the customs declaration to place the goods under a special procedure other than transit is lodged at a customs office different to the supervising customs office as indicated in the respective authorisation.
[32]	This information shall only be required in case of commercial transactions involving at least two Member States.
[33]	This information shall only be provided if the discharge of the goods under temporary storage concerns only parts of the declaration for temporary storage lodged previously in relation with the goods concerned.
[34]	This data element is an alternative to the Commodity code when it is not provided.
[35]	This data element can be provided to identify goods covered by a notification for re-exportation of goods under temporary storage where part of the goods covered by the declaration for temporary storage concerned are not re-exported.
[36]	This data element is an alternative to the description of goods when it is not provided.
[37]	This subdivision must be completed where: — the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code, or — where Union legislation so provides.
[38]	This information is provided only in respect with paper-based declarations.
[39]	Member States may waive this requirement for modes of transport other than rail.
[40]	This information must not be provided when export formalities are carried out at the point of exit from the customs territory of the Union.
[41]	This data element must not be provided where the import formalities are carried out at the point of entry into the customs territory of the Union.
[42]	This data element is mandatory for agricultural products with export refunds, unless they are carried by post or fixed transport installations. [In case of transport by post or fixed installations, this information shall not be required.]
[43]	Not for use in the case of postal consignments or carriage by fixed transport installations.
[44]	Where goods are carried in multimodal transport units, such as containers, swap bodies and semi trailers, the customs authorities may authorise the holder of the transit procedure not to provide this information where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time the goods are released for transit, providing multimodal transport units bear unique numbers and such numbers are indicated in D.E. 7/10 Container identification number.
[45]	In the following cases, Member States shall waive the obligation to enter this information on a transit declaration lodged at the office of departure in relation with the means of transport on which the goods are directly loaded: — where the logistical pattern does not allow this data element to be provided and the holder of the transit procedure has the AEOC status and — where the relevant information may be traced where needed by the customs authorities via the records of the holder of the transit procedure.

Note number	Note description
[46]	Not for use in the case of postal consignments or carriage by fixed transport installations or rail.
[47]	This data element is mandatory for agricultural products with export refunds unless they are carried by post, fixed transport installations, or rail. [In case of transport by post, fixed installations or rail, this information shall not be required.]
[48]	Member States shall not require this information where air mode of transport is concerned.
[49]	This information shall only be provided in case of placing the goods under the end-use procedure, or in case of prior importation of processed products or prior importation of replacement products.
[50]	The Member State of acceptance of the declaration may waive the obligation to provide this information where it is in the position to assess it correctly and has implemented calculation routines to provide a result compatible with statistical requirements.

TITLE II

Notes in relation with data requirements

Introduction

The descriptions and notes contained in this title apply to the data elements referred to in the data requirements table in Title I, Chapter 3, Section 1 of this Annex.

Data requirements

Group 1 – Message information (including procedure codes)

1/1. ***Declaration type***

All relevant used data requirements table columns:

Enter the relevant Union code.

1/2. ***Additional Declaration type***

All relevant used data requirements table columns:

Enter the relevant Union code.

1/3. ***Transit Declaration/Proof of customs status type***

All relevant used data requirements table columns:

Enter the relevant Union code.

1/4. ***Forms***

All relevant used data requirements table columns:

Where paper-based declarations are used, enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one IM form and two IM/c forms, enter '1/3' on the IM form, '2/3' on the first IM/c form and '3/3' on the second IM/c form.

Where the paper-based declaration is made up from two sets of four copies instead of one set of eight copies, the two sets are to be treated as one for the purpose of establishing the number of forms.

1/5. ***Loading lists***

All relevant used data requirements table columns:

Where paper-based declarations are used, enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

1/6. ***Goods item number***

Data Requirements table columns A1-A3, B1-B4, C1, D1, D2,E1, E2 F1ato F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G3 to G5, H1 to H6 and I1:

Number of the item in relation to the total number of items contained in the declaration, the summary declaration, notification or proof of the customs status of Union goods, where there is more than one item of goods.

Data Requirements table column C2 and I2:

Item number assigned to the goods upon entry in the declarant's records.

Data Requirements table column F4c:

Item number assigned to the goods within the CN23 concerned.

1/7. ***Specific circumstance indicator***

Data Requirements table column A2:

Using the relevant codes, indicate the special circumstance the benefit of which is claimed by the declarant.

Data Requirements table columns F1a to F1d, F2a to F2d, F3a, F3b, F4a to F4d and F5:

Using the relevant codes, indicate the respective entry summary declaration dataset or combination of datasets submitted by the declarant.

1/8. ***Signature/Authentication***

All relevant data requirements table columns used:

Signature or authentication otherwise of the relevant declaration, notification or proof of the customs status of Union goods.

Where paper-based declarations are concerned, the original of the handwritten signature of the person concerned must be given on the copy of the declaration which is to remain at the office of export/dispatch/import, followed by the full name of that person. Where that person is not a natural person, the signatory should add his capacity after his signature and full name.

1/9. ***Total number of items***

All relevant used data requirements table columns:

Total number of items of goods declared in the declaration, or proof of the customs status of Union goods concerned. The item of goods is defined as the goods within a declaration, or proof of the customs status of Union goods which have in common all the data with the attribute 'X' in the data requirements table in Title I, Chapter 3, Section 1 of this Annex.

1/10. ***Procedure***

All relevant data requirements table columns used:

Using the relevant Union codes, enter the procedure for which the goods are declared.

1/11. ***Additional procedure***

All relevant data requirements table columns used:

Enter the relevant Union codes or the additional procedure code as provided for by the Member State concerned.

Group 2 – References of messages, documents, certificates, authorisations

2/1. ***Simplified declaration/Previous documents***

Data Requirements table columns A1 and A2:

This information shall only be provided if goods placed under temporary storage or in free zone are re-exported,

Using the relevant Union codes, enter the MRN of the declaration for temporary storage under which the goods were placed.

The fourth component of the data element (Goods item identifier) shall refer to the goods item numbers of the goods in the declaration for temporary storage for which a re-export notification is lodged. It shall be provided in all cases, where part of the goods covered by the declaration for temporary storage concerned are not re-exported.

Data Requirements table columns A3:

Using the relevant Union codes, enter the MRN of the declaration for temporary storage under which the goods were placed.

The fourth component of the data element (Goods item identifier) shall refer to the goods item numbers of the goods in the declaration for temporary storage for which a re-export notification is lodged. It shall be provided in all cases, where part of the goods covered by the declaration for temporary storage concerned are not re-exported.

Data Requirements table columns B1 to B4:

Using the relevant Union codes, enter the reference data of documents preceding export to a third country/ dispatch to a Member State.

Where the declaration concerns goods re-exported, enter the reference data of the declaration entering goods for the previous customs procedure under which the goods were placed. The goods item identifier shall only be provided in cases where it is necessary for the unambiguous identification of the goods item concerned.

Data Requirements table column D1 to D3:

In the case of a transit declaration, give the reference for the temporary storage or the previous customs procedure or corresponding customs documents.

Where, in the case of paper-based transit declarations, more than one reference has to be entered, the Member States may provide that the relevant code be entered in this box and a list of the references concerned accompany the transit declaration.

Data Requirements table column E1:

If applicable, enter the reference of the customs declaration by which the goods have been released for free circulation.

Where the MRN of the customs declaration for release for free circulation is provided and the proof of the customs status of Union goods does not concern all items of goods of the customs declaration, enter the respective item numbers in the customs declaration.

Data Requirements table column E2:

Enter the MRN of the entry summary declaration(s) lodged in relation to the goods prior to their arrival in the Customs territory of the Union.

Where the MRN of the entry summary declaration is provided and the customs goods manifest does not concern all items of goods of the entry summary declaration, enter the respective item numbers in the entry summary declaration, where available to the person lodging the electronic manifest.

Data Requirements table columns G1 and G2:

Enter the MRN of the entry summary declaration(s) related to the consignment concerned under the conditions provided for in Title I, Chapter 3 of this Annex.

Data Requirements table column G3:

Without prejudice to Article 139(4) of the Code, enter the MRN of the entry summary declaration(s) or, in the cases referred to Article 130 of the Code, declaration for temporary storage or the customs declaration(s) which has been lodged in respect of the goods.

Where the MRN of the entry summary declaration is provided and the presentation of goods does not concern all items of goods of an entry summary declaration or, in the cases referred to it in Article 130 of the Code, a temporary storage declaration or a customs declaration, the person presenting the goods shall provide the relevant item number(s) attributed to the goods in the original entry summary declaration, temporary storage declaration or customs declaration.

Data Requirements table column G4:

Without prejudice to Article 145(4) of the Code, enter the MRN of the entry summary declaration(s) related to the consignment concerned.

Where a temporary storage declaration is lodged after the end of the transit procedure in accordance with Article 145(11) of the Code, the MRN of the transit declaration shall be provided.

Where the MRN of the entry summary declaration, the transit declaration, or, in the cases referred to in Article 130 of the Code, the customs declaration is provided, and the declaration for temporary storage does not concern all items of goods of the entry summary declaration, transit declaration or customs declaration, the declarant shall provide the relevant item number(s) attributed to the goods in the original entry summary declaration, transit declaration or customs declaration.

Data Requirements table column G5:

Enter the MRN of the temporary storage declaration(s) lodged in relation with the goods at the place where the movement started.

Where the MRN of the temporary storage declaration does not concern all items of goods of the temporary storage declaration concerned, the person notifying the arrival of the goods following the movement under temporary storage shall provide the relevant item number(s) attributed to the goods in the original temporary storage declaration.

Data Requirements table columns H1 to H5, I1 and I2:

Using the relevant Union codes, enter the MRN of the temporary storage declaration, or other reference to any previous document.

The goods item identifier shall only be provided in cases where it is necessary for the unambiguous identification of the goods item concerned.

2/2. ***Additional information***

All relevant data requirements table columns used:

Enter the relevant Union code, and, if applicable, the code(s) provided for by the Member State concerned.

Where the Union law fails to specify the field in which information is to be entered, that information is to be entered in D.E. 2/2 Additional information.

Data Requirements table columns A1 to A3, F1a to F1c:

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', and the consignee is unknown, his particulars shall be replaced by the relevant code.

2/3. ***Documents produced, certificates and authorisations, additional references***

All relevant data requirements table columns used:

(a) Identification or reference number of Union or international documents, certificates and authorisations produced in support of the declaration, and additional references.

Using the relevant Union codes, enter the details required by any specific rules applicable together with reference data of the documents produced in support of the declaration, and additional references.

In cases where the declarant or the importer for import declarations or the exporter for export declarations is the holder of a valid BTI and/or BOI decision covering the goods concerned by the declaration, the declarant shall indicate the BTI and/or BOI decision reference number.

(b) Identification or reference number of national documents, certificates and authorisations produced in support of the declaration, and additional references.

Data Requirements table columns A1, A3, F5 and G4:

Reference of the transport document that covers the transport of goods into or out of the customs territory of the Union.

It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

When the declaration is lodged by another person instead of the carrier, the transport document number of the carrier shall also be provided.

Data Requirements table column B1 to B4, C1, H1 to H5 and I1:

Reference number of the authorisation for centralised clearance. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table columns C1 and I1:

Reference number of the authorisation for simplified declarations. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column D3:

This data element includes the type and reference of the transport document that is used as transit declaration.

In addition, it also contains the reference to the respective authorisation number of the holder of the transit procedure. This information needs to be provided, unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column E1:

If applicable, enter the authorisation number of the authorised issuer. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column E2:

Using the relevant Union codes, enter the reference of the transport document that covers the prospective transport of the goods into the customs territory of the Union following the lodgement of the Customs goods manifest to Customs.

In the case of maritime traffic under a vessel sharing or similar contracting arrangement, the transport document number to be provided refers to the transport document issued by the person who has concluded a contract, and issued a bill of lading or waybill, for the actual carriage of the goods into the customs territory of the Union.

The transport document number is an alternative to the unique consignment reference number (UCR) when the latter is not available.

If applicable, enter the authorisation number of the authorised issuer. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table columns F1a, F2a, F2b, F3a and F3b:

Reference of the transport document(s) that covers the transport of goods into the customs territory of the Union. If the transport of goods is covered by two or more transport documents i.e. master and house level of transport contract, both the master and corresponding house level transport contracts need to be mentioned. The reference number of the master bill of lading, straight bill of lading, master air waybill and house air waybill shall remain unique for a minimum of three years after its issuance by the economic operators concerned. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

Data Requirements table columns F1b:

Reference of the master bill of lading that covers the transport of goods into the customs territory of the Union. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned. The reference number of the master bill of lading issued by the carrier shall remain unique for a minimum of three years after its issuance.

Data Requirements table columns F1c and F2c:

Where pursuant to Article 112(1) first subparagraph and 113 (2), a person other than the carrier submits particulars of the entry summary declaration, the number of the corresponding master bill of lading or master air waybill also needs to be provided, in addition to house bill of lading or house air waybill number.

Data Requirements table columns F1d:

Where pursuant to Article 112(1) second subparagraph, a consignee submits particulars of the entry summary declaration, the number of the corresponding:

(a) straight bill of lading issued by the carrier needs to be provided; or where applicable

(b) master bill of lading issued by the carrier and the lowest bill of lading issued by other person in accordance with Article 112(1) first subparagraph, in the case where additional bill of lading is issued for the same goods which is underlying the master bill from the carrier.

Data Requirements table column F2d:

The reference number of the house air waybill and master air waybill shall be provided, if available at the time of submission. Alternatively, in case the master reference is not available at the time of submission, the person concerned may provide the master air waybill reference number separately, and still before the goods are loaded onto the aircraft. In such case, the information contains also references to all house air waybills belonging to the master transport contract. The reference number of the master air waybill and of house air waybill shall remain unique for a minimum of three years after its issuance by the economic operators concerned.

Data Requirements table columns F4a and F4b:

Reference of the postal air waybill number must be provided. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

Data Requirements table column F4c:

ITMATT number that corresponds to the CN 23 concerned.

Data Requirements table column F4d:

ITMATT number(s) that correspond(s) to the CN 23(s) that cover(s) the goods contained in the receptacle in which they are transported.

Data Requirements table column F5:

In case of transport by road, this information shall be provided to the extent available and may include both references to TIR carnet and to CMR.

Data Requirements table column H1:

Where the sale contract of the goods concerned has an identification number, that number must be entered. If applicable, enter also the date of the sale contract.

Except where it is essential for the correct determination of the customs value, the Member State of acceptance of the declaration shall waive the obligation to provide information on the date and number of the sale contract,

— where the customs value of the imported goods in a consignment does not exceed EUR 20 000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee, or

— where the importation is of a non-commercial nature, or

— in case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.

Member States may waive the obligation to provide information on the date and number of the sales contract where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code. In such cases the declarant shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value.

Data Requirements table column I1:

Where the benefit from a first-come first served tariff quota is requested for the goods declared in the simplified declaration, all the required documents shall be declared in the simplified declaration and be available to the declarant and at the disposal of the customs authorities in order to allow the declarant to benefit from the tariff quota according to the date of the acceptance of the simplified declaration.

2/4. ***Reference number/UCR***

All relevant data requirements table columns used:

This entry concerns the unique commercial reference number assigned by the person concerned to the consignment in question. It may take the form of WCO (ISO 15459) codes or equivalent. It provides access to underlying commercial data of interest to customs.

2/5. ***LRN***

All relevant data requirements table columns used:

The local reference number (LRN) shall be used. It is nationally defined and allocated by the declarant in agreement with the competent authorities to identify each single declaration.

2/6. ***Deferred payment***

All relevant data requirements table columns used:

Enter, where applicable, the reference data of the authorisation in question; deferred payment here may refer both to deferred payment of import and export duty and to tax credit.

2/7. ***Identification of warehouse***

Data requirements table columns B1 to B4, G4 and H1 to H5:

Using the relevant Union code, enter the type of the storage facility, followed by the authorisation number of the warehouse or temporary storage facility concerned.

Data Requirements table column G5:

Using the relevant Union code, enter the type of the destination temporary storage facility, followed by the relevant authorisation number.

Group 3 –Parties

3/1. ***Exporter***

All relevant data requirements table columns used:

The exporter is the person defined in Article 1(19).

Enter the full name and address of the person concerned.

Data Requirements table columns D1:

In the context of Union transit procedure, the exporter is the person who acts as consignor.

In the case of groupage consignments, where paper-based transit declarations or paper based proofs of the customs status of Union goods are used, the Member States may provide that the relevant code be used, and the list of exporters to be attached to the declaration.

Data Requirements table columns H1, H3, H4 and I1:

Enter the full name and address of the last seller of the goods prior to their importation into the Union.

Data Requirements table column H5:

Enter the full name and address of the consignor who acts as 'exporter' in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released.

3/2. ***Exporter identification n°***

All relevant used data requirements table columns:

The exporter is the person defined in Article 1(19).

Enter the EORI number of the person concerned as referred to in Article 1(18).

Data Requirements table columns B1, B2 to B4, C1, D1 and E1:

Where the exporter does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Data Requirements table columns H1 to H4 and I1:

Enter the EORI number of the last seller of the goods prior to their importation into the Union.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table columns H1 and H3 to H6:

Where an identification number is required, enter the EORI number of the person concerned as referred to in Article 1(18). If an EORI number has not been assigned to the exporter, enter the number requested by the legislation of the Member State concerned.

Data Requirements table column H5:

Enter the EORI number of the consignor who acts as 'exporter' in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released.

3/3. ***Consignor – Master level transport contract***

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

A contact phone number of the party concerned may be provided.

Data Requirements table column F3a:

Party consigning the goods as stipulated in the master airway bill.

Data Requirements table columns F4a and F4b:

This element does not need to be provided where it can be deduced automatically from D.E. 7/20 Receptacle identification number.

3/4. ***Consignor identification No - Master level transport contract***

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the consignor EORI number referred to in Article 1(18) whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/5. ***Consignor – House level transport contract***

All relevant data requirements table columns used:

Party consigning the goods as stipulated in the house level transport contract by the party ordering the transport.

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

A contact phone number of the party concerned may be provided.

Requirements table columns F1c, F2c, F2d, F3b and F4c:

Party consigning the goods as stipulated in the lowest House Bill of Lading or in the lowest House Air waybill. This person must be different to the carrier, freight forwarder, consolidator, postal operator, or customs agent.

The address of the consignor must refer to an address outside the Union.

3/6. ***Consignor identification nº - House level transport contract***

All relevant data requirements table columns used:

Party consigning the goods as stipulated in the house level transport contract by the party ordering the transport.

Enter the consignor EORI number referred to in Article 1(18) whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/7. ***Consignor***

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

This element must be provided when different from the declarant.

Where the data required for an exit summary declaration are included in a customs declaration in accordance with Article 263(3) of the Code, this information corresponds to D.E. 3/1. Exporter of that customs declaration.

3/8. ***Consignor identification No***

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the consignor EORI number referred to in Article 1(18), whenever this number is available to the declarant.

This element must be provided when different from the declarant.

Where the data required for an exit summary declaration are included in a customs declaration in accordance with Article 263(3) of the Code, this information corresponds to D.E. 3/2. Exporter identification No of that customs declaration.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/9. ***Consignee***

All relevant used data requirements table columns:

Party to whom goods are actually consigned.

Enter the full name and address of the person(s) concerned.

Data Requirements table columns A1 and A2:

In cases where sub-contracting is involved, this information shall be provided where available.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed' and the consignee is unknown, his particulars shall be replaced by the relevant code in D.E. 2/2. Additional information.

Data Requirements table columns B3:

Where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.

Data Requirements table columns D1 and D2:

In the case of groupage consignments, where paper-based transit declarations are used, the Member States may provide that the relevant code be entered in this box, and the list of consignees attached to the declaration.

3/10. ***Consignee identification No***

All relevant used data requirements table columns:

Party to whom goods are actually consigned.

Data Requirements table columns A1 and A2:

In cases where sub-contracting is involved, this information shall be provided where available.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed' and the consignee is unknown, his particulars shall be replaced by the relevant code in D.E. 2/2. Additional information.

It takes the form of the consignee EORI number, whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table columns B1, B2 to B4, D1 to D3:

Where an identification number is required, enter the EORI number referred to in Article 1(18). Where the consignee that is not an economic operator, is not registered in EORI, enter the number required by the legislation of the Member State concerned.

Data Requirements table columns B1 and B2:

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table column B3:

Where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.

3/11. ***Consignee – Master level transport contract***

All relevant used data requirements table columns:

Party to whom goods are actually consigned.

Enter the full name and address of the person(s) concerned. A contact phone number may be provided.

Data Requirements table columns F4a and F4b:

This element does not need to be provided where it can be deduced automatically from D.E. 7/20 Receptacle identification number.

Data Requirements table column F5:

In case where the entry summary declaration data is provided in the same message as the transit declaration data, this data element does not need to be provided and D.E. 3/26. Buyer will be used.

3/12. ***Consignee identification No - Master level transport contract***

All relevant used data requirements table columns:

Enter the EORI number referred to in Article 1(18) of the party to whom goods are actually consigned.

This element must be provided when different from the declarant. Where the goods are carried under a negotiable bill of lading that is 'to order of a named party',

(a) in cases where a master bill of lading is issued by the carrier, the identity of the freight forwarder, the operator of the container freight station or other carrier may be listed as the consignee.

(b) in cases covered by a straight bill of lading issued by the carrier or house bill of lading issued by the person pursuant to Article 112(1) first subparagraph, the named to order party shall be reported as the consignee.

It takes the form of the consignee EORI number, whenever this number is available to the declarant. Where the consignee is not registered in EORI since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table column F5:

In case where the entry summary declaration data is provided in the same message as the transit declaration data, this data element does not need to be provided and D.E. 3/27 Buyer identification No will be used.

3/13. ***Consignee – House level transport contract***

All relevant used data requirements table columns:

Party receiving the goods as stipulated in the lowest House Bill of Lading or in the lowest House Air waybill.

Enter the full name and address of the person(s) concerned. A contact phone number may be provided.

Either this person is different to the freight forwarder, (de)consolidator, postal operator or customs agent, or the person that submits the additional particulars of the entry summary declaration pursuant to Articles 112(1) first and second subparagraphs and 113(1) and (2) shall be indicated in D.E. 3/38 Person submitting the additional ENS particulars identification No.

In case of a negotiable Bill of lading, i.e. 'to order blank endorsed' and where the consignee is not known, information on the last known cargo owner of the goods or the on the owner's representative shall be provided.

3/14. ***Consignee identification No - House level transport contract***

All relevant used data requirements table columns:

Enter the EORI number referred to in Article 1(18) of the party to whom goods are actually consigned.

This element must be provided when different from the declarant. Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', the consignee is unknown, information on the last known cargo owner of the goods or the on the owner's representative shall be provided.

It takes the form of the consignee EORI number, whenever this number is available to the declarant. Where the consignee is not registered in EORI since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/15. ***Importer***

All relevant used data requirements table columns:

Name and address of the party who makes, or on whose behalf an import declaration is made.

3/16. ***Importer identification No***

All relevant used data requirements table columns:

Identification number of the party who makes, or on whose behalf an import declaration is made.

Enter the EORI number referred to in Article 1(18) of the person concerned. Where the importer does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Where the importer is not registered in EORI, since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

3/17. ***Declarant***

Data Requirements table columns B1 to B4 and C1:

Enter the full name and address of the person concerned.

If the declarant and the exporter/consignor are the same person, enter the relevant codes defined for the D.E. 2/2 Additional information.

Data Requirements table columns H1 to H6 and I1:

Enter the full name and address of the person concerned.

If the declarant and the consignee are the same person, enter the relevant code defined for the D.E. 2/2 Additional information.

3/18. ***Declarant identification No***

All relevant used data requirements table columns:

Enter the EORI number referred to in Article 1(18).

Data requirements table columns B1 to B4, C1, G4, H1 to H5 and I1:

Where the declarant does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Data requirements table columns F1c, F1d, F2c, F2d, F3b, F4c and F4d:

Enter the EORI number of the person that submits the additional particulars of the ENS pursuant to Articles 112(1) first and second subparagraph, and 113(1) and (2).

3/19. ***Representative***

All relevant used data requirements table columns:

This information shall be required, if different from D.E. 3/17 Declarant or where appropriate D.E. 3/22 Holder of the transit procedure.

3/20. ***Representative identification***

All relevant used data requirements table columns:

This information shall be required if different from D.E. 3/18 declarant identification No or where appropriate D.E. 3/23 Holder of the transit procedure identification No, D.E. 3/30 Person presenting the goods to customs identification No, D.E.3/42 Person lodging the customs goods manifest identification No, D.E. 3/43 Person requesting a proof of the customs status of Union goods identification No or D.E. 3/44 Person notifying the arrival of goods following movement under temporary storage identification No.

Enter the EORI number of the person concerned, as referred to in Article 1(18).

3/21. ***Representative status code***

All relevant used data requirements table columns:

Enter the relevant code representing the status of the representative.

3/22. ***Holder of the transit procedure***

All relevant used data requirements table columns:

Enter the full name (person or company) and address of the holder of the transit procedure. Where appropriate, enter the full name (person or company) of the authorised representative lodging the transit declaration on behalf of the holder of the procedure.

Where paper-based transit declarations are used, the original of the handwritten signature of the person concerned must be given on the copy of the paper-based declaration which is to remain at the customs office of departure.

3/23. ***Holder of the transit procedure identification No***

All relevant used data requirements table columns:

Enter the EORI number of the holder of the transit procedure, referred to in Article 1(18).

Where the Holder of the transit procedure does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

However, his trader identification number should be used where:

— the Holder of the transit procedure is established in a contracting party to the common transit convention other than the Union,

— the Holder of the transit procedure is established in Andorra or in San Marino.

3/24. ***Seller***

Data Requirements table columns F1a, F1d and F5:

The seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided. Where the EORI number of the seller of the goods is not available, enter the seller's full name and address. A contact phone number may be provided.

Data Requirements table column H1:

Where the seller is different to the person provided in D.E. 3/1. Exporter, enter the full name and address of the seller of the goods, if his EORI number is not available to the declarant. In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

3/25. ***Seller identification No***

Data Requirements table columns F1a, F1d and F5:

The seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided. Enter the EORI number of the seller of the goods referred to in Article 1(18), whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table column H1:

Where the seller is different to the person provided in D.E. 3/1. Exporter, enter the EORI number of the seller of the goods, where this number is available. In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/26. ***Buyer***

Data Requirements table columns F1a, F1d and F5:

The buyer is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided.

Where the EORI number of the buyer of the goods is not available, enter the buyer name and address. A contact phone number may be provided.

Data Requirements table column H1:

Where the buyer is different to the person provided in D.E. 3/15 Importer, enter the name and address of the buyer of the goods where his EORI number is not available to the declarant.

In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

3/27. ***Buyer identification No***

Data Requirements table columns F1a, F1d and F5:

The buyer is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided.

Enter the EORI number of the buyer of the goods, whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table column H1:

Where the buyer is different to the person provided in D.E. 3/16 Importer, this information takes the form of the EORI number referred to in Article 1(18) of the buyer of the goods, where this number is available.

In case the customs value is calculated in accordance with Article 74 of the Code, this information shall be provided, if available.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/28. ***Person notifying the arrival identification No***

All relevant data requirements table column used:

This information takes the form of the EORI number referred to in Article 1(18) of the person that notifies the arrival of the active means of transport crossing the border.

3/29. ***Person notifying the diversion identification No***

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person notifying the diversion.

3/30. ***Person presenting the goods to customs identification No***

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person presenting the goods to customs upon their arrival.

3/31. ***Carrier***

All relevant data requirements table columns used:

This information shall be provided in situations where the carrier is different from the declarant. Enter the full name and address of the person concerned. A contact phone number may be provided.

3/32. ***Carrier identification No***

All relevant data requirements table columns used:

This information shall be provided where it is different from the declarant.

Where the entry summary declaration, or particulars of the entry summary declaration are lodged or amended by a person referred to in the second subparagraph of Article 127(4) of the Code, or are submitted in specific cases according to Article 127(6) of the Code, the EORI number of the carrier shall be provided.

The EORI number of the carrier shall also be provided in situations covered by Articles 105; 106 and 109.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant. That number may also be used whenever the carrier is the declarant.

Data Requirements table columns A1 to A3, F3a, F4a, F4b and F5:

This information takes the form of the EORI number referred to in Article 1(18) of the carrier, whenever this number is available to the declarant.

Data Requirements table columns F1a to F1d, F2a to F2c:

This information takes the form of the EORI number referred to in Article 1(18) of the carrier.

3/33. ***Notify party – Master level transport contract***

All relevant data requirements table columns used:

Enter the full name and address of the party to be notified at entry of the arrival of the goods, as stipulated in the master bill of lading or master air waybill. This information needs to be provided where applicable. A contact phone number may be provided.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', in which case the consignee is not mentioned and the relevant code defined for the D.E. 2/2. Additional information is entered, the notify party shall always be provided.

3/34. ***Notify party identification No – Master level transport contract***

All relevant data requirements table columns used:

This information takes the form of the notify party EORI number referred to in Article 1(18), whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/35. ***Notify party – House level transport contract***

All relevant data requirements table columns used:

Enter the full name and address of the party to be notified at entry of the arrival of the goods as stipulated in the house bill of lading or house air waybill. This information needs to be provided where applicable. A contact phone number may be provided.

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', in which case the consignee is not mentioned and the relevant code defined for the D.E. 2/2. Additional information is entered, the notify party shall always be provided.

3/36. ***Notify party identification No – House level transport contract***

All relevant data requirements table columns used:

This information takes the form of the notify party EORI number referred to in Article 1(17), whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/37. ***Additional supply chain actor(s) identification No***

All relevant data requirements table columns used:

Unique identification number assigned to an economic operator of a third country in the framework of a trade partnership programme developed in accordance with the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade which is recognised by the European Union.

The identifier of the party concerned shall be preceded by a role code specifying his role in the supply chain.

3/38. ***Person submitting the additional ENS particulars identification No***

All relevant data requirements table columns used:

This information takes the form of the EORI number of the person issuing a transport contract as referred to in Article 112(1) first subparagraph or of the consignee referred to in Article 112(1) second subparagraph and in 113 (1) and (2) (e.g., freight forwarder, postal operator), who submits the additional entry summary declaration particulars pursuant to Articles 112 or 113.

3/39. ***Holder of the authorisation identification No***

All relevant data requirements table columns used:

Using the relevant Union code, enter the type of the authorisation and the EORI number of the holder of the authorisation as provided for in Article 1(18).

3/40. ***Additional fiscal references identification No***

All relevant data requirements table columns used:

When procedure code 42 or 63 is used, the information required by Article 143(2) of Directive 2006/112/EC shall be entered.

3/41. ***Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declaration identification No***

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person presenting the goods to customs in cases where the declaration is made by entry in the declarant's records.

3/42. ***Person lodging the customs goods manifest identification No***

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person lodging the customs goods manifest.

3/43. ***Person requesting a proof of the customs status of Union goods identification No***

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person requesting a proof of the customs status of Union goods.

3/44. ***Person notifying the arrival of goods following movement under temporary storage identification No***

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article 1(18) of the person notifying the arrival of goods following the movement of goods under temporary storage.

Group 4 – Valuation information/Taxes

4/1. ***Delivery terms***

All relevant data requirements table columns used:

Using the relevant Union codes and headings, give particulars of the terms of the commercial contract.

4/2. ***Transport charges method of payment***

All relevant data requirements table columns used:

Enter the relevant code specifying the payment method for transport charges.

4/3. ***Calculation of taxes – Tax type***

All relevant data requirements table columns used:

Using the relevant Union codes and, if applicable, the code(s) provided for by the Member State concerned, enter the tax types for each type of duty or tax applicable to the goods concerned.

4/4. ***Calculation of taxes – Tax base***

All relevant data requirements table columns used:

Enter the duty or tax base applicable (value, weight or other).

4/5. ***Calculation of taxes – Tax rate***

All relevant data requirements table columns used:

Enter the rates for each of the duties and taxes applicable.

4/6. ***Calculation of taxes – Payable tax amount***

All relevant data requirements table columns used:

Enter the amount for each of the duties and taxes applicable.

The amounts in this field must be expressed in the currency unit the code for which may appear in D.E. 4/12. Internal currency unit, or, in the absence of such a code in D.E. 4/12 Internal currency unit, in the currency of the Member State where the import formalities are completed.

4/7. ***Calculation of taxes – Total***

All relevant data requirements table columns used:

Enter the total amount of duties and taxes for the goods concerned.

The amounts in this field must be expressed in the currency unit the code for which may appear in D.E. 4/12. Internal currency unit, or, in the absence of such a code in D.E. 4/12 Internal currency unit, in the currency of the Member State where the import formalities are completed.

4/8. ***Calculation of taxes — Method of payment***

All relevant data requirements table columns used:

Using the relevant Union code, indicate the method of payment applied.

4/9. ***Additions and deductions***

All relevant data requirements table column used:

For each type of addition or deduction relevant for a given goods item, enter the relevant code followed by the corresponding amount in national currency that has not yet been included in or deducted from the item price.

4/10. ***Invoice currency***

All relevant data requirements table columns used:

Using the relevant code, enter the currency in which the commercial invoice was drawn up.

This information is used in conjunction with D.E. 4/11 Total amount invoiced and D.E. 4/14 Item price/amount, where it is necessary for the calculation of import duties.

4/11. ***Total amount invoiced***

All relevant data requirements table columns used:

Enter the invoiced price for all goods declared in the declaration expressed in the currency unit declared in D.E. 4/10 Invoice currency.

4/12. ***Internal currency unit***

All relevant data requirements table columns used:

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to economic operators to opt for the use of the euro unit for the establishment of their customs declarations, must include in this field an indicator of the currency unit, national unit or euro unit, used.

4/13. ***Valuation indicators***

All relevant data requirements table column used:

Using the relevant Union codes, enter the combination of indicators to declare whether the value of the goods is determined by specific factors.

4/14. ***Item price/amount***

All relevant data requirements table columns used:

Price of the goods for the declaration item concerned, expressed in the currency unit declared in D.E. 4/10 Invoice currency.

4/15. ***Exchange rate***

All relevant data requirements table columns used:

This data element contains the rate of exchange fixed in advance by a contract between the parties concerned.

4/16. ***Valuation method***

All relevant data requirements table columns used:

Using the relevant Union code, enter the valuation method used.

4/17. ***Preference***

All relevant data requirements table columns used:

This data element concerns information on the tariff treatment of the goods. Where its use is provided as mandatory for in the data requirements table of Title I, Chapter 3, Section 1 of this Annex, it must be used even when no tariff preferential treatment is requested. Enter the relevant Union code.

The Commission will publish at regular intervals the list of the combinations of codes usable, together with examples and notes.

4/18. ***Postal Value***

All relevant data requirements table columns used:

Content-piece, declared-value: Currency code and monetary value of the content piece, declared for customs purposes.

4/19. ***Postal charges***

All relevant data requirements table columns used:

Item; postage paid: Currency code and amount of postage paid by or charged to the mailer.

Group 5 – Dates/Times/Periods/Places/Countries/Regions

5/1. ***Estimated date and time of arrival at first place of arrival in the Customs territory of the Union***

All relevant data requirements table columns used:

Scheduled local date and time where the active means of transport arrives in the Union at (land) the first border post, (air) at the first airport or (sea) at the first port. In the case of transport by sea, this information shall be limited to the date of arrival.

Data Requirements table columns G1 to G3:

This information shall be limited to the date of arrival at first place of arrival in the Customs territory of the Union declared in the entry summary declaration.

5/2. ***Estimated date and time of arrival at the port of unloading***

All relevant data requirements table columns used:

Scheduled local date and time at which the vessel is expected to arrive at the port, where the goods are to be unloaded.

5/3. ***Actual date and time of arrival in the Customs territory of the Union***

All relevant data Requirements table column used:

Local date and time where the active means of transport actually arrives in the Union at (land) the first border post, (air) at the first airport or (sea) at the first port.

5/4. ***Declaration date***

All relevant data requirements table columns used:

Date at which the respective declarations were issued and, when appropriate, signed or otherwise authenticated.

5/5. ***Declaration place***

All relevant data requirements table columns used:

Place at which the respective paper-based declarations were issued.

5/6. ***Office of destination (and country)***

All relevant data requirements table columns used:

Using the relevant Union code, enter the reference number of the office where the Union transit operation shall end.

5/7. ***Intended offices of transit (and country)***

All relevant data requirements table columns used:

Enter the code for the intended customs office of entry into each contracting party to the transit convention other than the Union (hereafter referred to as 'non-Union common transit country') to be crossed and the customs office of entry by which the goods re-enter the customs territory of the Union after having crossed the territory of a non-Union common transit country, or, where the shipment is to cross a territory other than that of the Union or of a non-Union common transit country, the customs office of exit by which the transport leaves the Union and the customs office of entry by which it re-enters the Union.

Using the relevant Union code, enter the reference numbers of the customs offices concerned.

5/8. ***Country of destination code***

Data Requirements table columns B1 to B4 and C1:

Using the relevant Union code, enter the country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

Data Requirements table columns D1 to D3:

Using the relevant Union code, enter the last country of destination of the goods.

The country of last known destination is defined as the last country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

Data Requirements table columns H1, H2 and H5:

Using the relevant Union code, enter the code for the Member State where the goods are located at the time of release into the customs procedure or, where column H5 is concerned, into home-use.

However, where it is known at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, enter the code for this latter Member State.

Data Requirements table column H3:

Where goods are imported with a view to place them under the temporary admission procedure, the Member State of destination shall be the Member State where the goods are to be first used.

Data Requirements table column H4:

Where goods are imported with a view to place them under the inward processing procedure, the Member State of destination shall be the Member State where the first processing activity is carried out.

5/9. ***Region of destination code***

All relevant data requirements table columns used:

Using the relevant code defined by Member States, enter the region of destination of the goods within the Member State concerned.

5/10. ***Place of delivery code – master level transport contract***

All relevant data requirements table columns used:

In case of sea traffic, enter the UN/LOCODE, or, if not available, the country code followed by the postal code for the location where delivery occurs beyond the port of unloading, as stipulated in the master bill of lading.

In case of air traffic, enter the destination of goods using the UN/LOCODE, or, if not available, the country code followed by the postal code for the location, as stipulated in the master air waybill.

5/11. ***Place of delivery code — house level transport contract***

All relevant data requirements table columns used:

In case of sea traffic, enter the UN/LOCODE, or, if not available, the country code followed by the postal code for the location where delivery occurs beyond the port of unloading, as stipulated in the house bill of lading.

In case of air traffic, enter the destination of goods using the UN/LOCODE, or, if not available, the country code followed by the postal code for the location, as stipulated in the house air waybill.

5/12. ***Customs office of exit***

Data Requirements table columns A1, A2 and A3:

Using the relevant Union code, enter the customs office.

Data Requirements table columns B1 to B3 and C1:

Using the relevant Union code, enter the customs office by which it is intended that the goods should leave the customs territory of the Union.

Data Requirements table column B4:

Using the relevant Union code, enter the customs office by which it is intended that the goods should leave the fiscal territory concerned.

5/13. ***Subsequent customs office(-s) of entry***

All relevant data requirements table columns used:

Identification of the subsequent customs offices of entry in the customs territory of the Union.

This code needs to be provided when the code for the D.E. 7/4 Mode of transport at the border is 1, 4 or 8.

5/14. ***Country of dispatch/export code***

Data Requirements table columns B1 to B4:

Enter the relevant Union code for the Member State in which the goods are located at the time of their release into the procedure.

However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure, indicate this other Member State, on condition that

(i) the goods were brought from there only for the purpose of export; and

(ii) the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure; and

(iii) the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006//112/EC.

However, where goods are exported following an inward processing procedure, indicate the Member State where the last processing activity was carried out.

Data Requirements table columns H1, H2 to H5 and I1:

If neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, enter the relevant Union code to indicate the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure. If such a stoppage or commercial transaction has taken place, indicate the last intermediate country.

For the purpose of this data requirement, a stoppage to enable consolidation of the goods en-route shall be considered as being related to the transport of the goods.

5/15. ***Country of origin code***

All relevant data requirements table column used:

Enter the relevant Union code for the country of non-preferential origin, as defined in Title II Chapter 2 of the Code.

5/16. ***Country of preferential origin code***

All relevant data requirements table column used:

If a preferential treatment based on the origin of the goods is requested in D.E. 4/17 Preference, enter the country of origin, as indicated in the proof of origin. Where the proof of origin refers to a group of countries, enter the group of countries by using the relevant Union codes.

5/17. ***Region of origin code***

All relevant data requirements table columns used:

Using the relevant code defined by Member States, enter the region of dispatch or production within the Member State concerned of the goods in question.

5/18. ***Countries of routing codes***

Data requirements table column A1:

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination. This comprises also the countries of original departure and of final destination of the goods. This information is to be provided to the extent known.

Data Requirements table column A2:

Only the country of final destination of the goods shall be provided.

5/19. ***Countries of routing of the means of transport codes***

Data Requirements table columns F1a, F1b, F2a, F2b and F5:

Identification in a chronological order of the countries through which the means of transport is routed between the country of original departure and final destination. This comprises the countries of original departure and of final destination of the means of transport.

Data Requirements table column F3a, F4a and F4b:

Only the country of original departure of the means of transport shall be provided.

5/20. ***Countries of routing of the consignment codes***

Data requirements table columns A1, F1a, F1c, F2a, F2c, F3a and F5:

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination as stipulated in the lowest House Bill of Lading, lowest House Air waybill or road/rail transport document. This comprises also the countries of original departure and of final destination of the goods.

Data Requirements table column A2:

Only the country of final destination of the goods shall be provided.

5/21. ***Place of loading***

All relevant data requirements table columns used:

Identification of the seaport, airport, freight terminal, rail station or other place at which the goods are loaded onto the means of transport being used for their carriage, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

Data Requirements table columns D1 to D3:

Using the relevant code where required, enter the place, at which the goods are to be loaded onto the active means of transport on which they are to cross the frontier of the Union.

Data Requirements table columns F4a and F4b:

Postal consignments: this element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the economic operator.

Data Requirements table column F5:

This can be the place where goods were taken over according to the transport contract or the TIR customs office of departure.

5/22. ***Place of unloading***

All relevant data requirements table columns used:

Identification of the seaport, airport, freight terminal, rail station or other place at which the goods are unloaded from the means of transport having been used for their carriage, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

5/23. ***Location of goods***

All relevant data requirements table columns used:

Using the relevant codes, enter the location where the goods may be examined. This location shall be precise enough to allow customs to carry out the physical control of the goods.

5/24. ***Customs office of first entry code***

All relevant data requirements table columns used:

Identification of the Customs office responsible for the formalities where the active means of transport is intended to arrive first in the Customs territory of the Union.

Data Requirements table columns G1 to G3:

Identification of the customs office responsible for the formalities where the active means of transport was declared in the entry summary declaration to arrive first in the Customs territory of the Union.

5/25. ***Actual customs office of first entry code***

All relevant data requirements table columns used:

Identification of the customs office responsible for the formalities where the active means of transport actually arrives first in the Customs territory of the Union.

5/26. ***Customs office of presentation***

All relevant data requirements table column used:

Using the relevant Union code, indicate the customs office where the goods are presented for the purpose of placing them under a customs procedure.

5/27. ***Supervising customs office***

All relevant data requirements table column used:

Using the relevant Union code, specify the customs office indicated in the respective authorisation to supervise the procedure.

Data Requirements table column G5:

This information shall take the form of the identifier of the supervising customs office competent for the temporary storage facility at the destination.

5/28. ***Requested validity of the proof***

All relevant data requirements table column used:

Indicate the requested validity of the proof of the customs status of Union goods expressed in days, in case the person requesting a proof of the customs status of Union goods wishes to set a longer period of validity than that laid down in Article 123. The justification of the request shall be provided in D.E. 2/2 Additional information.

5/29. ***Date of presentation of the goods***

All relevant data requirements table column used:

Indicate the date when the goods were presented to customs pursuant to Article 139 of the Code.

5/30. ***Place of acceptance***

All relevant data requirements table column used:

Place where the goods are taken over from the consignor by the person issuing the bill of lading.

Identification of the seaport, freight terminal or other place at which the goods are taken over from the consignor, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

Group 6 – Goods identification

6/1. ***Net mass (kg)***

All relevant data requirements table columns used:

Enter the net mass, expressed in kilograms, of the goods concerned by the relevant declaration goods item. The net mass is the mass of the goods without any packaging.

Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

6/2. ***Supplementary units***

All relevant data requirements table columns used:

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in Union legislation, as published in TARIC.

6/3. ***Gross mass (kg) – Master level transport contract***

All relevant data requirements table columns used:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods, as indicated on the master level transport document. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0.' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

Where possible, the economic operator can provide that weight at declaration level item.

6/4. ***Gross mass (kg) – House level transport contract***

All relevant data requirements table columns used:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods, as indicated on the house level transport document. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

Data Requirements table columns F1a, F1c, F2a, F2c, F2d, F3a, F3b and F5:

Where possible, the economic operator can provide that weight at declaration level item.

6/5. ***Gross mass (kg))***

All relevant data requirements table columns used:

The gross mass is the weight of goods including packaging, but excluding the carrier's equipment for the declaration.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0,001 to 0,499: rounding down to the nearest kg,

— from 0,5 to 0,999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as '0,' followed by a number of decimals up to 6, discarding all '0' at the end of the quantity (e.g. 0,123 for a package of 123 grams, 0,00304 for a package of 3 grams and 40 milligrams or 0,000654 for a package of 654 milligrams).

Data requirements table columns B1 to B4, H1 to H6, I1 and I2:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

When the weight of the pallets is included in the transport documents, the weight of the pallets shall also be included in the calculation of the gross mass, except for the following cases:

a) The pallet forms a separate item on the customs declaration;

b) The duty rate for the item in question is based on the gross weight and/or the tariff quota for the item in question is managed in measurement unit 'gross weight'.

Data Requirements table columns A1, A2, E1, E2, G4 and G5:

Where possible, the economic operator can provide that weight at declaration level item.

Data Requirements table columns D1 to D3:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on header level.

Where a paper-based transit declaration covers several goods items, the total gross mass needs only be entered in the first box 35, the remaining boxes 35 being left blank. Member States may extend this rule to all relevant procedures referred to in the table in Title I.

6/6. ***Description of goods – Master level transport contract***

All relevant data requirements table columns used:

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. 'consolidated', 'general cargo' 'parts' or 'freight of all kinds') or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission.

Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

6/7. ***Description of goods – House level transport contract***

All relevant data requirements table columns used:

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. 'consolidated', 'general cargo' 'parts' or 'freight of all kinds') or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission.

Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

6/8. ***Description of goods***

All relevant data requirements table columns used:

Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

Data Requirements table columns A1 and A2:

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. 'consolidated', 'general cargo' 'parts' or 'freight of all kinds') or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission.

Data Requirements table columns B3, B4, C1, D1,D2, E1 and E2:

It means the normal trade description. Where the commodity code is to be provided, the description must be precise enough to allow the goods to be classified.

Data Requirements table columns B1, B2, H1 to H5 and I1:

The description of the goods means the normal trade description. Except for non-Union goods placed under the customs warehousing procedure in a public customs warehouse type I, II or III or a private customs warehouse, this description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification of the goods.

Data Requirements table columns D3, G4, G5 and H6:

It is a plain language description that is precise enough for Customs services to be able to identify the goods.

6/9. ***Type of packages***

All relevant data requirements table columns used:

Code specifying the type of package.

6/10. ***Number of packages***

All relevant data requirements table columns used:

Total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.

This information shall not be provided where goods are in bulk.

6/11. ***Shipping marks***

All relevant data requirements table columns used:

Free form of description of the marks and numbers on transport units or packages.

Data Requirements table columns A1, C1, E2, F1a, F1b, F1c, F2a, F2c, G4 and I1:

This information will only be provided for packaged goods where applicable. Where goods are containerised, the container number can replace the shipping marks, which can however be provided by the economic operator where available. A UCR or the references in the transport document that allows the unambiguous identification of all packages in the consignment may replace the shipping marks.

6/12. ***UN Dangerous Goods Code***

All relevant data requirements table columns used:

The United Nations Dangerous Goods identifier (UNDG) is the serial number assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried.

6/13. ***CUS code***

All relevant data requirements table columns used:

The Customs Union and Statistics (CUS) number is the identifier assigned within the European Customs Inventory of Chemical Substances (ECICS) to mainly chemical substances and preparations.

The declarant may provide this code on a voluntary basis where no TARIC measure exists for the goods concerned, i.e. where providing this code would represent a lesser burden than a full textual description of the product.

Table columns B1 and H1:

Where the goods concerned are subject to a TARIC measure in relation with a CUS code, the code CUS shall be provided.

6/14. ***Commodity code — Combined Nomenclature code***

Data Requirements table columns B1 to B4, C1, H1 to H6 and I1:

Enter the Combined Nomenclature code number corresponding to the item in question.

Data Requirements table columns A1 and A2:

The Harmonised System nomenclature code with at least the first four digits shall be used.

Data Requirements table columns D1 to D3 and E1:

The Combined Nomenclature code with at least the first four and up to eight digits shall be used according to Title I, Chapter 3, Section 1 of this Annex.

In the case of Union transit procedure, the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System shall be entered in this subdivision. The commodity code may be expanded to eight digits for national use.

However, where Union legislation so requires, the Combined Nomenclature heading shall be used.

Data Requirements table column E2:

Code number corresponding to the item in question. If provided, this information shall take the form of the six-digit Harmonised System nomenclature code. The trader may provide the eight-digit Combined Nomenclature code. Where the goods description and the Commodity code are both available, the Commodity code will be preferably used.

Data Requirements table columns F1a, F1b, F1c and F5:

Enter the six-digit Harmonised System nomenclature code of the goods declared. In case of combined transportation, enter the six-digit Harmonised System Nomenclature code of the goods transported by the passive means of transport.

Data Requirements table columns F2a, F2c, F2d, F3a, F3b, F4a, F4c, G4 and G5:

Enter the six-digit Harmonised System nomenclature code of the goods declared. This information shall not be required for the goods of a non-commercial nature.

6/15. ***Commodity code — TARIC code***

All relevant used data requirements table columns:

Enter the TARIC subheading corresponding to the item in question.

6/16. ***Commodity code — TARIC additional codes***

All relevant used data requirements table columns:

Enter the TARIC additional codes corresponding to the item in question.

6/17. ***Commodity code — National additional codes***

Data Requirements table columns B1, B2 and B3:

Enter the codes adopted by the Member State concerned, corresponding to the item in question.

Data Requirements table columns H1 and H2 to H5:

Enter the code number corresponding to the item in question.

6/18. ***Total packages***

All relevant used data requirements table columns:

Enter in figures the total number of packages making up the consignment in question.

6/19. ***Type of goods***

All relevant used data requirements table columns:

Item nature of transaction, coded.

Group 7 – Transport information (modes, means and equipment)

7/1. ***Transhipments***

All relevant data requirements table column used:

The first three lines of this box are to be completed by the carrier where, during the operation in question, the goods are transhipped from one means of transport to another or from one container to another.

The carrier may not tranship goods without the prior authorisation of the customs authorities of the Member State in whose territory the transhipment is to be made.

Where those authorities consider that the transit operation may continue in the normal way, they shall, once they have taken any steps that may be necessary, endorse copies 4 and 5 of the transit declaration.

— Other incidents: Use box 56 of the paper-based customs declaration.

Table column D3:

Enter the following information when the goods are transhipped partially or totally from one means of transport to another, or from one container to another:

— Country and place of transhipment according to the specifications defined for data elements 3/1 Exporter and 5/23 Location of goods,

— Identity and nationality of new means of transport according to the specifications defined for D.E. 7/7 Identity of means of transport at departure and D.E. 7/8 Nationality of means of transport at departure,

— Indicator whether the consignment is containerized or not following the coding list for D.E. 7/2 Container.

7/2. ***Container***

Table columns B1, B2, B3, D1, D2 and E1:

Enter the presumed situation when crossing the external frontier of the Union, based on the information available at the time of completion of the export or transit formalities, or the submission of the request for the proof of the customs status of Union goods, using the relevant Union code.

Table columns H1 and H2 to H4:

Enter the situation when crossing the external frontier of the Union using the relevant Union code.

7/3. ***Conveyance reference number***

All relevant used data requirements table columns:

Identification of the journey of the means of transport, for example voyage number, flight number, trip number, if applicable.

For maritime and air transport, in situations where the operator of the vessel or the aircraft transports goods under a vessel-sharing, code-sharing or similar contracting agreement with partners, the partners' voyage or flight numbers shall be used.

7/4. ***Mode of transport at the border***

Data Requirements table columns B1, B2, B3 D1 and D2:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Union.

Data Requirements table columns B4:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the fiscal territory concerned.

Data Requirements table columns F1a to F1c, F2a to F2c, F3a, F4a, F4b, F5, G1 and G2:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport in which the goods are expected to enter the customs territory of the Union.

In case of combined transportation the rules set out for D.E. 7/14 Identity of active means of transport crossing the border and D.E. 7/15 Nationality of active means of transport crossing the border shall apply.

Where air cargo is transported on modes of transport other than air, the other mode of transport shall be declared.

Data Requirements table columns H1 to H4:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Union.

Data Requirements table column H5:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport with which the goods entered the fiscal territory concerned.

7/5. ***Inland mode of transport***

Data Requirements table columns B1, B2, B3 and D1:

Using the relevant Union code, enter the mode of transport upon departure.

Data Requirements table columns H1 and H2 to H5:

Using the relevant Union code, enter the mode of transport upon arrival.

7/6. ***Identification of actual means of transport crossing the border***

All relevant data requirements table columns used:

This information shall take the form of the IMO ship identification number or the IATA flight number for sea or air transport respectively.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the codeshare partners' flight numbers shall be used.

7/7. ***Identity of means of transport at departure***

Data Requirements table columns B1 and B2:

Enter the identity of the means of transport on which the goods are directly loaded at the time of export or transit formalities (or that of the vehicle propelling the others if there are several means of transport). If a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer together with the nationality of the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Data Requirements table columns D1 to D3:

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns B1 and B2.

Where goods are transported by way of a trailer and a tractor, enter registration numbers of both trailer and tractor. Where the registration number of the tractor is not known, enter the trailer registration number.

7/8. ***Nationality of means of transport at departure***

All relevant data requirements table columns used:

Enter the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) on which the goods are directly loaded at the time of transit formalities, in the form of the relevant Union code. If a tractor and trailer of different nationalities are used, enter the nationality of the tractor.

Where goods are transported by way of a trailer and a tractor, enter the nationality of both trailer and tractor. Where the nationality of the tractor is not known, enter the nationality of the trailer.

7/9. ***Identity of means of transport on arrival***

Data Requirements table columns H1 and H3 to H5:

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Data Requirements table columns G4 and G5:

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns H1 and H3 to H5.

7/10. ***Container identification number***

All relevant data requirements table columns used:

Marks (letters and/or numbers) which identify the transport container.

For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.

In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.

In the context of this data element, the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.

If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.

For swap bodies and semi-trailers the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.

7/11. ***Container size and type identification***

All relevant data requirements table columns used:

Coded information specifying the characteristics, i.e. size and type of the transport equipment (container).

7/12. ***Container packed status***

All relevant data requirements table columns used:

Coded information specifying how full a piece of transport equipment (container) is.

7/13. ***Container supplier type code***

All relevant data requirements table columns used:

Code identifying the type of party that is the supplier of the transport equipment (container).

7/14. ***Identity of active means of transport crossing the border***

All relevant data requirements table columns used:

Enter the identity of the active means of transport crossing the Union's external frontier.

Data Requirements table columns B1, B3 and D1:

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Depending on the means of transport concerned, the following details concerning identity shall be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Data Requirements table columns E2, F1a to F1c, F2a, F2b, F4a, F4b and F5:

The definitions provided for regarding D.E. 7/7 Identity of means of transport at departure shall be used. Where sea and inland waterways transport is concerned, the IMO ship identification number or unique European Vessel Identification Number (ENI) shall be declared.

Data Requirements table column G1 and G3:

This information shall take the form of the IMO ship identification number, the ENI code or the IATA flight number for sea, inland waterways or air transport respectively, as provided on the entry summary declaration lodged previously in relation with the goods concerned.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the codeshare partners' flight numbers shall be used.

Data Requirements table column G2:

This information shall take the form of the IMO ship identification number or the IATA flight number for sea or air transport respectively, as provided on the entry summary declaration lodged previously in relation with the goods concerned.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the codeshare partners' flight numbers shall be used.

7/15. ***Nationality of active means of transport crossing the border***

Data Requirements table columns B1, B2, D1 and H1, H3 to H5:

Using the relevant Union code, enter the nationality of the active means of transport crossing the Union's external frontier.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Data Requirements table columns F1a, F1b, F2a, F2b, F4a, F4b and F5:

The relevant codes shall be used for nationality where this information is not yet included in the identity.

7/16. ***Identity of passive means of transport crossing the border***

All relevant data requirements table columns used:

In the case of combined transportation, enter the identity of the passive means of transport that is being transported by the active means of transport provided in D.E. 7/14 Identity of active means of transport crossing the border. For example, in the case of a lorry on a sea-going vessel, the passive means of transport is the lorry.

Depending on the means of transport concerned, the following details concerning identity shall be entered:

Means of transport	Method of identification
Sea and inland waterway transport Air transport Road transport Rail transport	Name of vessel Number and date of flight (where there is no flight number, enter the aircraft's registration number) Vehicle and/or trailer registration number Wagon number

7/17. ***Nationality of passive means of transport crossing the border***

All relevant data requirements table columns used:

Using the relevant Union code, enter the nationality of the passive means of transport being transported by the active means of transport crossing the Union's external frontier.

In the case of combined transportation, enter the nationality of the passive means of transport, by using the relevant Union code. The passive means of transport is the one being transported by the active means of transport crossing the Union's external border as provided in D.E. 7/14 Identity of active means of transport crossing the border. For example, in the case of a lorry on a sea-going vessel, the passive means of transport is the lorry.

This data element shall be used where the information on the nationality is not yet included in the identity.

7/18. ***Seal number***

Data Requirements table columns A1, F1a to F1c, F5, G4 and G5:

The identification numbers of the seals affixed to the transport equipment, where applicable.

Data Requirements table columns D1 to D3:

The information shall be provided, if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a holder of the transit procedure is granted the use of seals of a special type.

7/19. ***Other incidents during carriage***

All relevant data requirements table column used:

Box to be completed in accordance with existing obligations under the Union transit procedure.

In addition, where the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number of the new tractor. In such cases endorsement by the competent authorities is not necessary.

Table column D3:

Enter a description of incidents during carriage.

7/20. ***Receptacle identification numbers***

All relevant data requirements table columns used:

A receptacle is a loading unit to carry mail items.

Data Requirements table columns F4a, F4b and F4d:

Enter the receptacle identification numbers that make up the consolidated consignment assigned by a postal operator.

Group 8 –Other data elements (statistical data, guarantees, tariff related data)

8/1. ***Quota order number***

All relevant data requirements table columns used:

Enter the order number of the tariff quota for which the declarant is applying.

8/2. ***Guarantee type***

All relevant data requirements table columns used:

Using the relevant Union codes, enter the type of guarantee used for the operation.

8/3. ***Guarantee reference***

All relevant data requirements table columns used:

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Data Requirements table columns D1 and D2:

Enter the amount of the guarantee to be used for the operation, except for goods carried by rail.

8/4. ***Guarantee not valid in***

All relevant data requirements table columns used:

Where a guarantee is not valid for all the common transit countries, add after 'Not valid for' the relevant codes for the common transit country or countries concerned.

8/5. ***Nature of transaction***

All relevant data requirements table columns used:

Using the relevant Union codes and headings, enter the type of transaction concerned.

8/6. ***Statistical value***

All relevant data requirements table columns used:

Enter the statistical value expressed in the currency unit the code for which may appear in D.E. 4/12 Internal currency unit, or, in the absence of such a code in D.E. 4/12 Internal currency unit, in the currency of the Member State where the export/import formalities are completed, in accordance with the Union provisions in force.

8/7. ***Writing-off***

All relevant data requirements table columns used:

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the import/export licences and certificates.

Such details shall include the reference to the authority issuing the licence or certificate concerned, the period of validity of the licence or certificate concerned, the writing-off quantity and the respective measurement unit.

ANNEX B-01

PAPER-BASED STANDARD DECLARATIONS – NOTES AND FORMS TO BE USED

TITLE I

General provisions

Article 1

Data requirements of paper-based customs declarations

The paper-based customs declaration shall contain the data set out in Annex B and shall be supported by the documents as laid down in Article 163 of the Code.

Article 2

Use of paper-based customs declaration

(1) The paper-based customs declaration shall be presented in subsets containing the number of copies required for the completion of formalities relating to the customs procedure under which the goods are to be placed.

(2) Where the Union transit procedure or the common transit procedure is preceded or followed by another customs procedure, a subset containing the number of copies required for the completion of formalities relating to the transit procedure and the preceding or following procedure may be presented.

(3) The subsets referred to in paragraphs 1 and 2 shall be taken from the full set of eight copies, in accordance with the specimen contained in Title III of this Annex.

(4) The declaration forms may be supplemented, where appropriate, by one or more continuation forms presented in subsets containing the declaration copies needed to complete the formalities relating to the customs procedure under which the goods are to be placed. Those copies needed in order to complete the formalities relating to preceding or subsequent customs procedures may be attached where appropriate.

The continuation subsets shall be taken from a set of eight copies, in accordance with the specimen contained in title IV of this Annex.

The continuation forms shall be an integral part of the Single Administrative Document to which they relate.

(5) The notes for the paper-based customs declaration established on the basis of the single administrative document are detailed in Title II.

Article 3

Use of paper-based customs declaration for successive procedures

(1) Where Article 2(2) of this Annex is applied, each party involved shall be liable only as regards the data relating to the procedure for which he applied as declarant, holder of the transit procedure or as the representative of one of these.

(2) For the purposes of paragraph 1, where the declarant uses a Single Administrative Document issued during the preceding customs procedure, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing data for the boxes for which he is responsible and their applicability to the goods in question and the procedure applied for, and to supplement them as necessary.

In the cases referred to in the first subparagraph, the declarant shall immediately inform the customs office where the declaration is lodged of any discrepancy found between the goods in question and the existing data. In this case the declarant shall then draw up his declaration on fresh copies of the Single Administrative Document.

(3) Where the Single Administrative Document is used to cover several successive customs procedures, the customs authorities shall satisfy themselves that the data given in the declarations relating to the various procedures in question all agree.

Article 4

Special use of paper-based customs declaration

Article 1 paragraph 3 of the Code will apply mutatis mutandis for paper declarations. To this effect, the forms referred to in Articles 1 and 2 of this Annex shall also be used in trade in Union goods consigned to, from or between special fiscal territories.

Article 5

Exceptions

The provisions of this subsection shall not preclude printing of paper-based customs declarations and documents certifying the customs status of Union goods not being moved under internal Union transit procedure by means of data-processing systems, on plain paper, on conditions laid down by the Member States.

TITLE II

Notes

CHAPTER 1

General description

(1) The paper-based customs declaration shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m^2. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.

(2) The paper shall be white for all copies. However, on the copies used for Union transit (1, 4 and 5), boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

(3) The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.

(4) A colour marking of the different copies shall be effected in the following manner on forms conforming to the specimens shown in Titles III and IV of this Annex:

— copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,

— copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;

(5) The copies on which the data contained in the forms shown in Titles III and IV of this Annex must appear by a self-copying process are shown in Title V, Chapter 1 of this Annex.

(6) The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.

(7) The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.

(8) The forms and continuation forms used comprise the copies needed to complete the formalities relating to one or more customs procedures, taken from a set of eight copies:

— copy 1 is kept by the authorities of the Member State in which export (dispatch) or Union transit formalities are completed,

— copy 2 is used for statistical purposes by the Member State of export. This copy can be used as well for statistical purposes by the Member State of dispatch in cases of trade between parts of the customs territory of the Union with a different fiscal regime,

— copy 3 is returned to the exporter after being stamped by the customs authority,

— copy 4 is kept by the office of destination upon completion of the Union transit operation or as the document providing evidence of the customs status of Union goods,

— copy 5 is the return copy for the Union transit procedure,

— copy 6 is kept by the authorities of the Member State in which import formalities are completed,

— copy 7 is used for statistical purposes by the Member State of import. This copy can be used as well for statistical purposes by the Member State of import in cases of trade between parts of the customs territory of the Union with a different fiscal regime,

— copy 8 is returned to the consignee.

Various combinations are therefore possible, such as:

— export, outward processing or re-export: copies 1, 2 and 3,

— Union transit: copies 1, 4 and 5,

— customs procedures at import: copies 6, 7 and 8.

(9) In addition, according to Article 125, the customs status of Union goods can be proved by a written proof established on a copy 4.

(10) Economic operators may, if they wish, use privately printed subsets combining the appropriate copies, provided that they conform to the official specimen.

Each subset must be designed in such a way that where boxes must contain identical information in the two Member States involved, such information can be entered directly by the exporter or the holder of the transit procedure on copy 1 and will then appear, by means of chemical treatment of the paper, on all the copies. Where, however, for any reason (in particular where the content of the information differs according to the stage of the operation involved) the information is not to be transmitted from one Member State to another, the desensitisation of the self-copying paper must confine reproduction to the copies concerned.

(11) When, pursuant to Article 5 of this Annex, declarations for placing goods under a customs procedure, for re-export, or documents certifying the customs status of Union goods not being moved under the internal Union transit procedure are drawn up on plain paper by means of official or private-sector data-processing systems, the format of the said declarations or documents must comply with all the conditions laid down by the Union Customs Code or this Regulation, including those relating to the back of the form (in respect of copies used under the Union transit procedure), except:

— the colour used for printing,

— the use of italic characters,

— the printing of a background for the Union transit boxes.

CHAPTER 2

Data requirements

The forms contain a number of boxes only some of which will be used, depending on the customs procedure(s) in question.

Without prejudice to the application of simplified procedures, the boxes that correspond to the data elements which may be completed for each procedure are set out in the data requirements table of Annex B, Title I. The specific provisions concerning each box that corresponds to the data elements as they are described in Annex B, Title II apply without prejudice to the status to the data elements concerned.

FORMALITIES EN ROUTE

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, certain data may have to be entered on the copies of the Single Administrative Document accompanying the goods. These data elements concern the transport operation and are to be entered on the document in the course of the operation by the carrier responsible for the means of transport on which the goods are directly loaded. The data may be added legibly by hand; in this case, the form should be completed in ink in block capitals. These data elements, which only appear on copies 4 and 5, concern the following boxes:

— Transhipments (55)

— Other incidents during carriage (56)

CHAPTER 3

Instructions for use of the forms

Whenever a particular subset contains one or more copies which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the data to be entered in box 2 is placed in the position box in the top left-hand corner.

Where all the copies of a subset are intended for use in the same Member State, they may be filled in legibly by hand, in ink and in block capitals, provided that this is allowed in that Member State. The same applies to the data to be given on the copies used for the purposes of the Union transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect data and adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities. The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means on condition that the provisions concerning the specimen forms, format, language used, legibility, absence of erasures and overwriting, and amendments are strictly observed.

Only numbered boxes are to be completed, as appropriate, by operators. The other boxes, identified by a capital letter, are for administrative use.

Without prejudice to Article 1(3) of the Code, the copies which are to remain at the office of export/dispatch or departure must bear the original signature of the persons concerned.

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure applied for and, without prejudice to the possible application of sanctions, shall be held responsible, in accordance with the provisions in force in the Member States, in respect of:

— the accuracy of the information given in the declaration,

— the authenticity of the documents attached,

— the observance of all the obligations inherent in the placement of the goods in question under the procedure concerned.

The signature of the holder of the transit procedure or, where applicable, his authorised representative commits him in respect of all data relating to the Union transit operation pursuant to the provisions on Union transit laid down in the Union Customs Code and in this Regulation and as listed in Annex B Title I.

Unless Chapter 4 provides otherwise, a box that is not to be used should be left completely blank.

CHAPTER 4

Remarks concerning the continuation forms

A. Continuation forms should only be used where the declaration covers more than one item (cf. box 5). They must be presented together with an IM, EX, EU or CO form.

B. The instructions in this title also apply to the continuation forms.

However:

— the symbols 'IM/c', 'EX/c' or 'EU/c' (or 'CO/c' where applicable) must be entered in the first subdivision of box 1, that subdivision being left blank only where:

— the form is used for Union transit only, in which case, depending on the Union transit procedure applicable to the goods concerned, 'T1bis', 'T2bis', 'T2Fbis' or 'T2SMbis' will be entered in the third subdivision of box 1,

— the form is used solely to furnish proof of the customs status of Union goods, in which case, depending on the status of the goods concerned, 'T2Lbis', 'T2LFbis' or 'T2LSMbis' will be entered in the third subdivision of the box,

— box 2/8 is for optional use by the Member States and should show only the identification number and/or name, if any, of the person concerned,

— the 'summary' part of box 47 concerns the final summary of all the items covered by the IM and IM/c, EX and EX/c, EU and EU/c or CO and CO/c forms used. It should therefore be used only on the last of the IM/c, EX/c, EU/c or CO/c forms attached to an IM, EX, EU or CO document in order to show the total payable by type of tax.

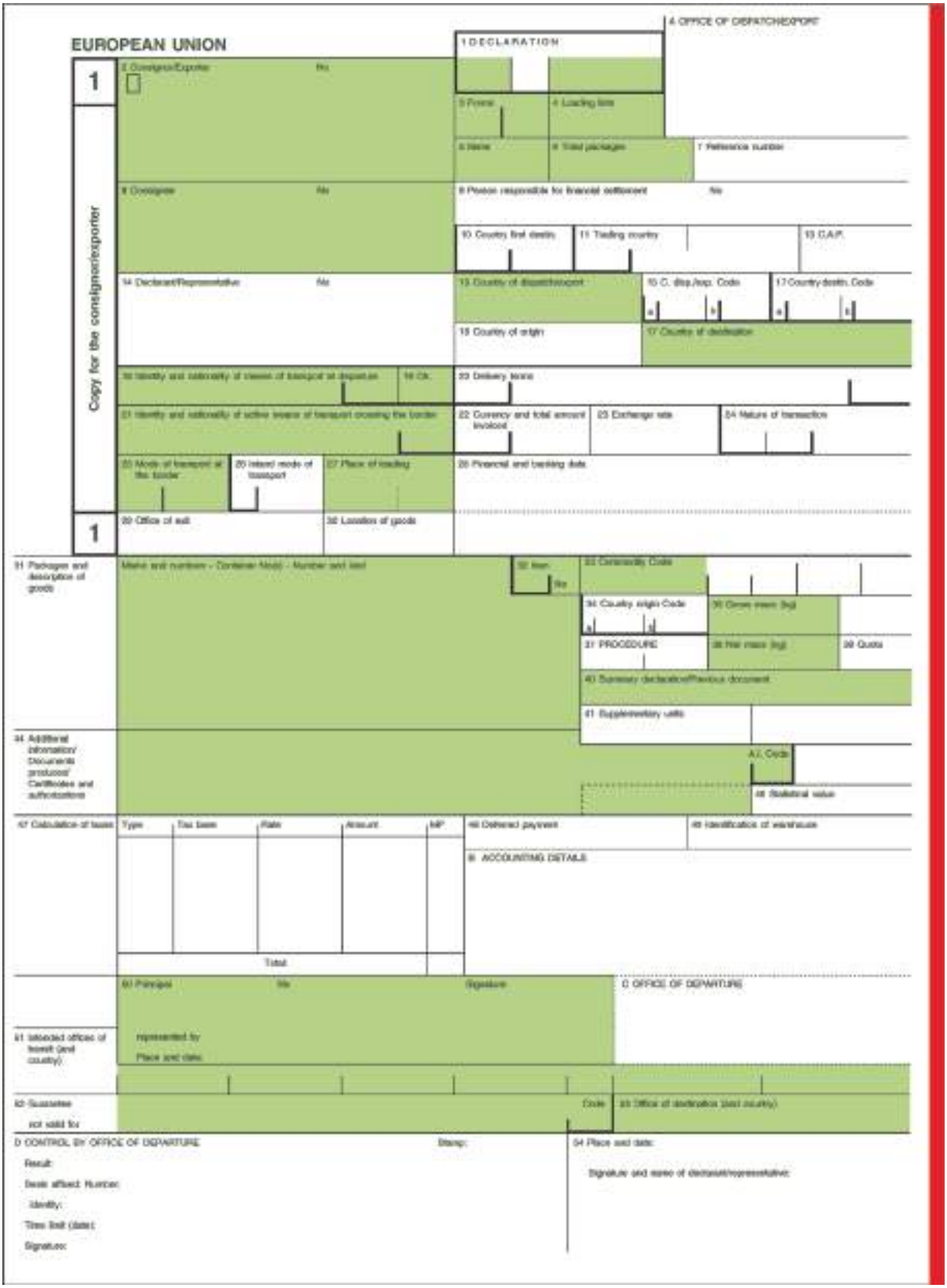
C. If continuation forms are used,

— any boxes 31 (Packages and description of goods) which have not been used must be struck out to prevent later use,

— when the third subdivision of box 1 contains the symbol T, boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and 44 (Additional information, documents produced, certificates and authorisations) of the first item of goods of the transit declaration used must be struck through and the first box 31 (Packages and description of goods) of the declaration may not be used to enter the marks, numbers, number and kind of packages or goods description. In the first box 31 of the declaration, reference will be made, as appropriate, to the number of continuation forms bearing the respective symbols T1bis, T2bis or T2Fbis.

TITLE III

Model of Single Administrative Document (eight-copy set)



E CONTROL BY OFFICE OF DISPATCH/EXPORT

EUROPEAN UNION

A OFFICE OF DISPATCH/EXPORT

2 — Statistical copy – Country of dispatch/export

1 DECLARATION

2 Consignor/Exporter No

3 Forms

4 Loading lists

5 Items

6 Total packages

7 Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 Country first destin.

11 Trading country

13 C.A.P.

14 Declarant/Representative No

15 Country of dispatch/export

15 C. disp./exp. Code a b

17 Country destin. Code a b

16 Country of origin

17 Country of destination

18 Identity and nationality of means of transport at departure

19 Ctr.

20 Delivery terms

21 Identity and nationality of active means of transport crossing the border

22 Currency and total amount invoiced

23 Exchange rate

24 Nature of transaction

25 Mode of transport at the border

26 Inland mode of transport

27 Place of loading

28 Financial and banking data

2

29 Office of exit

30 Location of goods

31 Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

32 Item No

33 Commodity Code

34 Country origin Code a b

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 Quota

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/ Documents produced/ Certificates and authorizations

A.I. Code

46 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP
Total:				

48 Deferred payment

49 Identification of warehouse

B ACCOUNTING DETAILS

50 Principal No Signature:

C OFFICE OF DEPARTURE

51 Intended offices of transit (and country)

represented by

Place and date:

52 Guarantee not valid for

Code

53 Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE

Stamp:

Result:

Seals affixed: Number:

identity:

Time limit (date):

Signature:

54 Place and date:

Signature and name of declarant/representative:

EUROPEAN UNION

A OFFICE OF DISPATCH/EXPORT

3

Copy for the consignor/exporter

2 Consignor/Exporter No	1 DECLARATION		
	3 Forms	4 Loding lists	
	5 Items	6 Total packages	7 Reference number
8 Consignee No	9 Person responsible for financial settlement No		
	10 Country first destin.	11 Trading country	13 C.A.P.
14 Declarant/Representative No	15 Country of dispatch/export	15 C. disp./exp. Code a b	17 Country destin. Code a b
	16 Country of origin	17 Country of destination	
18 Identity and nationality of means of transport at departure / 19 Ctr.	20 Delivery terms		
21 Identity and nationality of active means of transport crossing the border	22 Currency and total amount invoiced	23 Exchange rate	24 Nature of transaction
25 Mode of transport at the border / 26 Inland mode of transport / 27 Place of loading	28 Financial and banking data		
29 Office of exit / 30 Location of goods			

3

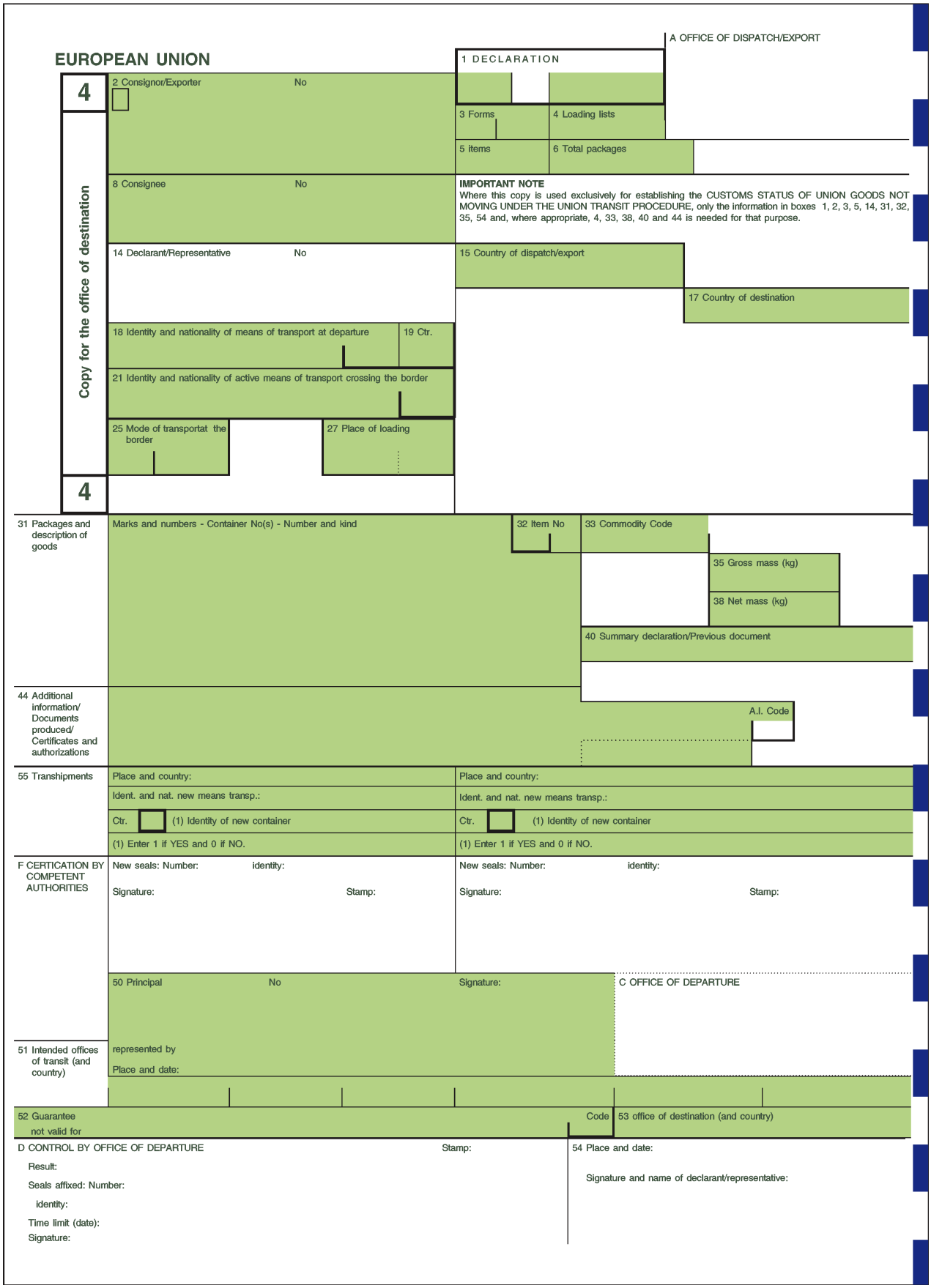
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a b	35 Gross mass (kg)	
			37 PROCEDURE	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document		
			41 Supplementary units		
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	
				46 Statistical value	

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
						B ACCOUNTING DETAILS	
	Total:						

50 Principal No	Signature:	C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)	represented by Place and date:	

52 Guarantee not valid for	Code	53 Office of destination (and country)

D CONTROL BY OFFICE OF DEPARTURE Result: Seals affixed: Number: identity: Time limit (date): Signature:	Stamp: 54 Place and date: Signature and name of declarant/representative:


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
4
2 Consignor/Exporter No
3 Forms
4 Loading lists
5 items
6 Total packages
Copy for the office of destination
8 Consignee No
IMPORTANT NOTE
Where this copy is used exclusively for establishing the CUSTOMS STATUS OF UNION GOODS NOT MOVING UNDER THE UNION TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 31, 32, 35, 54 and, where appropriate, 4, 33, 38, 40 and 44 is needed for that purpose.
14 Declarant/Representative No
15 Country of dispatch/export
17 Country of destination
18 Identity and nationality of means of transport at departure
19 Ctr.
21 Identity and nationality of active means of transport crossing the border
25 Mode of transportat the border
27 Place of loading
4
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
55 Transhipments
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container
(1) Enter 1 if YES and 0 if NO.
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container
(1) Enter 1 if YES and 0 if NO.
F CERTICATION BY COMPETENT AUTHORITIES
New seals: Number: identity:
Signature: Stamp:
New seals: Number: identity:
Signature: Stamp:
50 Principal No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee not valid for
Code
53 office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Stamp:
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:
54 Place and date:
Signature and name of declarant/representative:

56 Other incidents during carriage

Details and measures taken

G CERTIFICATION BY COMPETENT AUTHORITIES

H A POSTERIORI CONTROL (Where this copy is used for establishing the Customs status of Union goods)

REQUEST FOR VERIFICATION

Verification of the authenticity of this document and the accuracy of the information contained therein is requested

Place and date:

Signature: Stamp:

RESULT OF VERIFICATION

This document (1)

☐ was certified by the Customs office indicated and the information contained therein is accurate.

☐ does not meet the requirements as to authenticity and regularity (see remarks below).

Place and date:

Signature: Stamp:

Remarks:

(1) Enter X where applicable.

I CONTROL BY OFFICE OF DESTINATION (UNION TRANSIT)

Date of arrival:

Examination of seals:

Remarks:

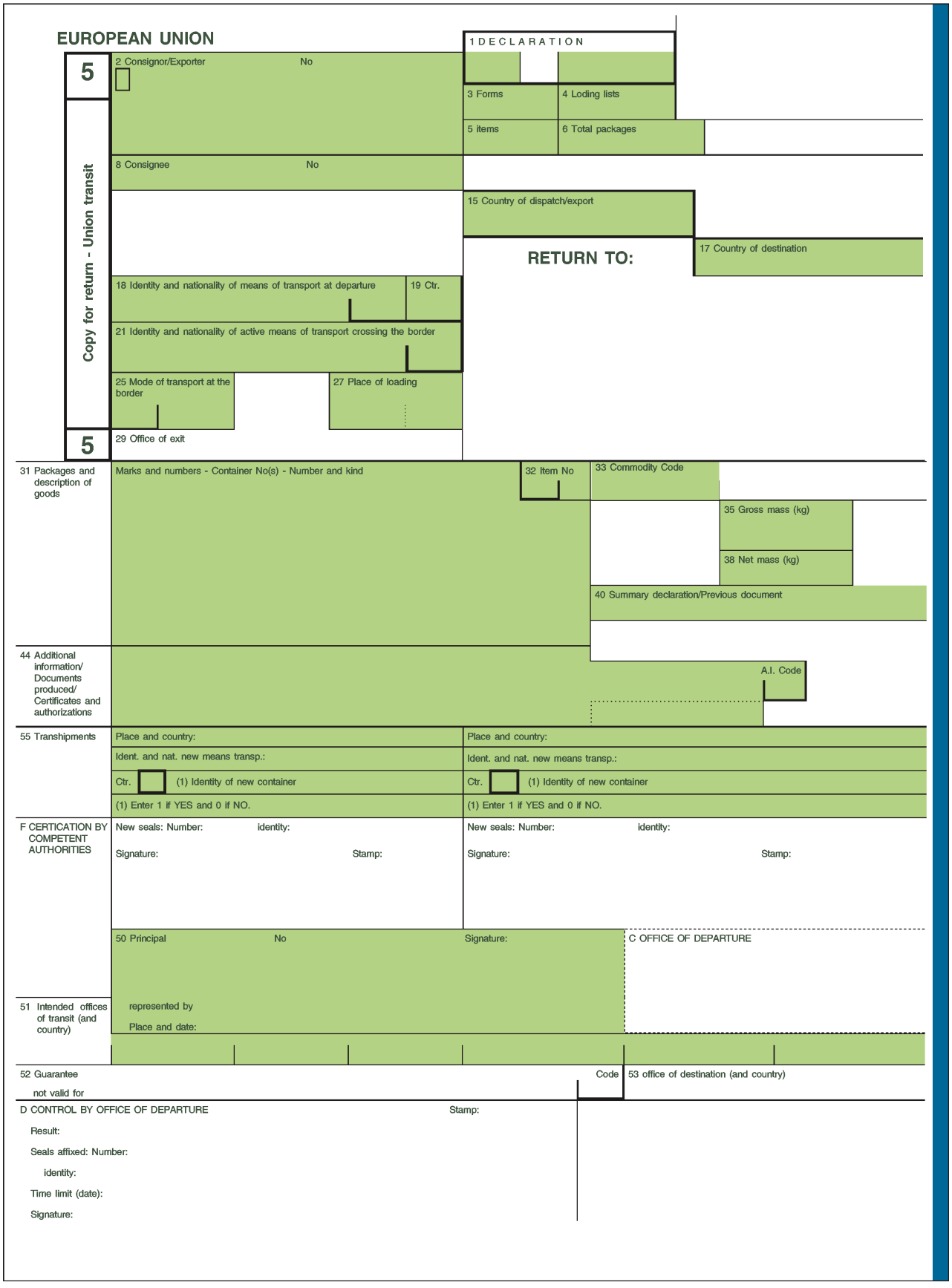
Copy No 5 returned

on

after registration under

No

Signature: Stamp:


EUROPEAN UNION
1 DECLARATION
5
2 Consignor/Exporter No
3 Forms
4 Loding lists
5 items
6 Total packages
Copy for return - Union transit
8 Consignee No
15 Country of dispatch/export
RETURN TO:
17 Country of destination
18 Identity and nationality of means of transport at departure
19 Ctr.
21 Identity and nationality of active means of transport crossing the border
25 Mode of transport at the border
27 Place of loading
5
29 Office of exit
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
55 Transhipments
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container
(1) Enter 1 if YES and 0 if NO.
Place and country:
Ident. and nat. new means transp.:
Ctr.
(1) Identity of new container
(1) Enter 1 if YES and 0 if NO.
F CERTICATION BY COMPETENT AUTHORITIES
New seals: Number:
identity:
Signature:
Stamp:
New seals: Number:
identity:
Signature:
Stamp:
50 Principal No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE
Stamp:
Result:
Seals affixed: Number:
identity:
Time limit (date):
Signature:

56 Other incidents during carriage Details and measures taken	G CERTIFICATION BY COMPETENT AUTHORITIES

I CONTROL BY OFFICE OF DESTINATION (UNION TRANSIT)	
Date of arrival: Examination of seals: Remarks:	Copy No 5 returned on after registration under No Signature: Stamp:

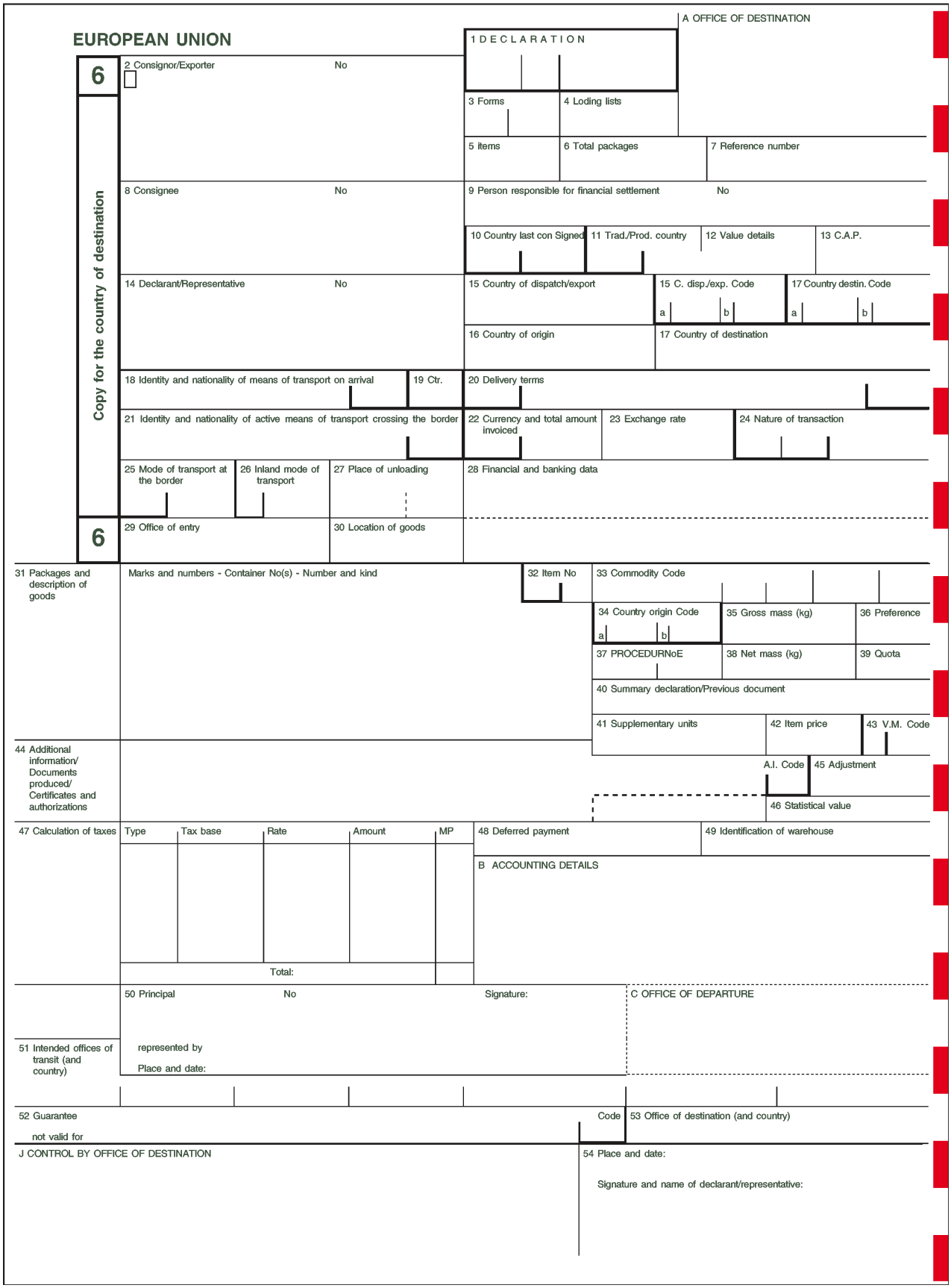
UNION TRANSIT - RECEIPT (To be completed by the person concerned before presentation to the office of destination)

This is to certify that the document ..... issued by the Customs office at ..... (name and country) under No.....

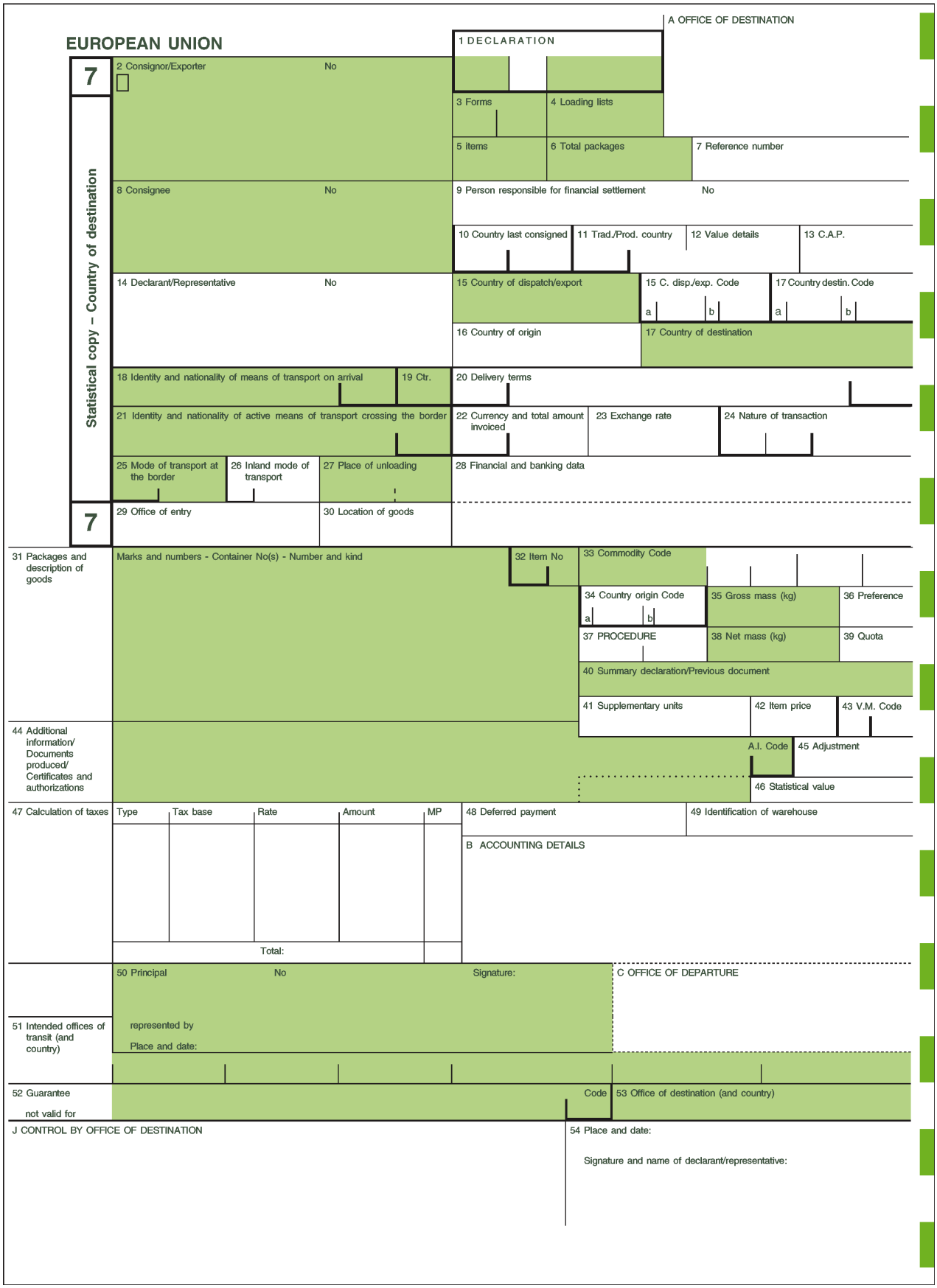
has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

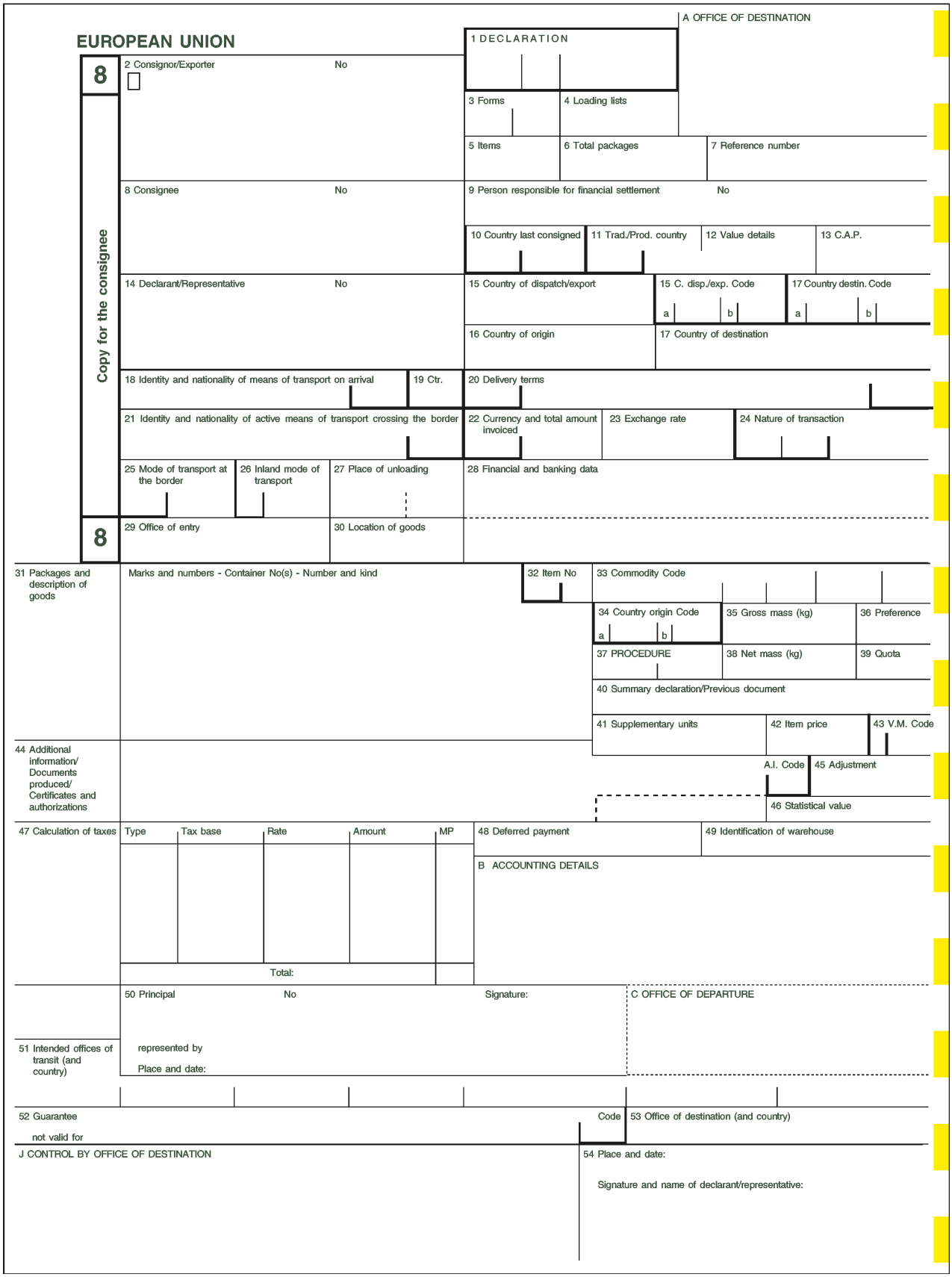
Stamp of office of destination:

Date: Signature:


EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
6
Copy for the country of destination
2 Consignor/Exporter
No
3 Forms
4 Loding lists
5 items
6 Total packages
7 Reference number
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country last con Signed
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of unloading
28 Financial and banking data
6
29 Office of entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 PROCEDURNoE
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
J CONTROL BY OFFICE OF DESTINATION
54 Place and date:
Signature and name of declarant/representative:

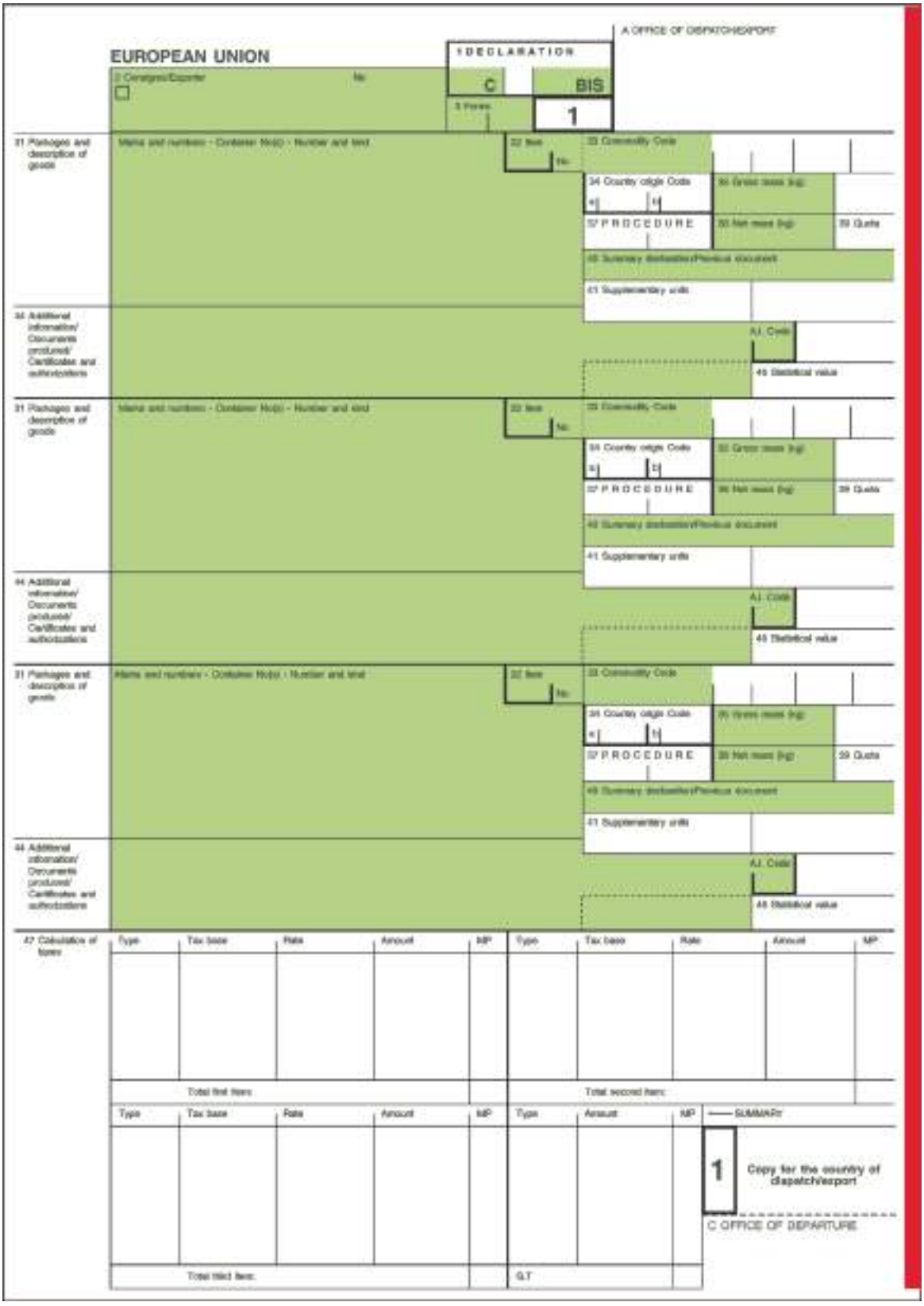
J CONTROL BY OFFICE OF DESTINATION


EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
7
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 items
6 Total packages
7 Reference number
Statistical copy – Country of destination
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country last consigned
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of unloading
28 Financial and banking data
7
29 Office of entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 PROCEDURE
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee not valid for
Code
53 Office of destination (and country)
J CONTROL BY OFFICE OF DESTINATION
54 Place and date:
Signature and name of declarant/representative:


EUROPEAN UNION
A OFFICE OF DESTINATION
1 DECLARATION
8
2 Consignor/Exporter
No
3 Forms
4 Loading lists
5 Items
6 Total packages
7 Reference number
Copy for the consignee
8 Consignee
No
9 Person responsible for financial settlement
No
10 Country last consigned
11 Trad./Prod. country
12 Value details
13 C.A.P.
14 Declarant/Representative
No
15 Country of dispatch/export
15 C. disp./exp. Code
a
b
17 Country destin. Code
16 Country of origin
17 Country of destination
18 Identity and nationality of means of transport on arrival
19 Ctr.
20 Delivery terms
21 Identity and nationality of active means of transport crossing the border
22 Currency and total amount invoiced
23 Exchange rate
24 Nature of transaction
25 Mode of transport at the border
26 Inland mode of transport
27 Place of unloading
28 Financial and banking data
8
29 Office of entry
30 Location of goods
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code
35 Gross mass (kg)
36 Preference
37 PROCEDURE
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustment
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total:
48 Deferred payment
49 Identification of warehouse
B ACCOUNTING DETAILS
50 Principal
No
Signature:
C OFFICE OF DEPARTURE
51 Intended offices of transit (and country)
represented by
Place and date:
52 Guarantee
not valid for
Code
53 Office of destination (and country)
J CONTROL BY OFFICE OF DESTINATION
54 Place and date:
Signature and name of declarant/representative:

TITLE IV

Model of Single Administrative Document continuation form (eight-copy set)



EUROPEAN UNION

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION C BIS

2 Consignor/Exporter ☐ No

3 Forms 2

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
			34 Country origin Code a b	35 Gross mass (kg)		
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota	
			40 Summary declaration/Previous document			
			41 Supplementary units			
44 Additional information/ Documents produced/ Certificates and authorizations			A.I. Code			
			46 Statistical value			
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
			34 Country origin Code a b	35 Gross mass (kg)		
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota	
			40 Summary declaration/Previous document			
			41 Supplementary units			
44 Additional information/ Documents produced/ Certificates and authorizations			A.I. Code			
			46 Statistical value			
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
			34 Country origin Code a b	35 Gross mass (kg)		
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota	
			40 Summary declaration/Previous document			
			41 Supplementary units			
44 Additional information/ Documents produced/ Certificates and authorizations			A.I. Code			
			46 Statistical value			

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY
								2 Statistical copy - Country consignor/exporter
	Total third item:				G.T			C OFFICE OF DEPARTURE

EUROPEAN UNION

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION C BIS

2 Consignor/Exporter No ☐

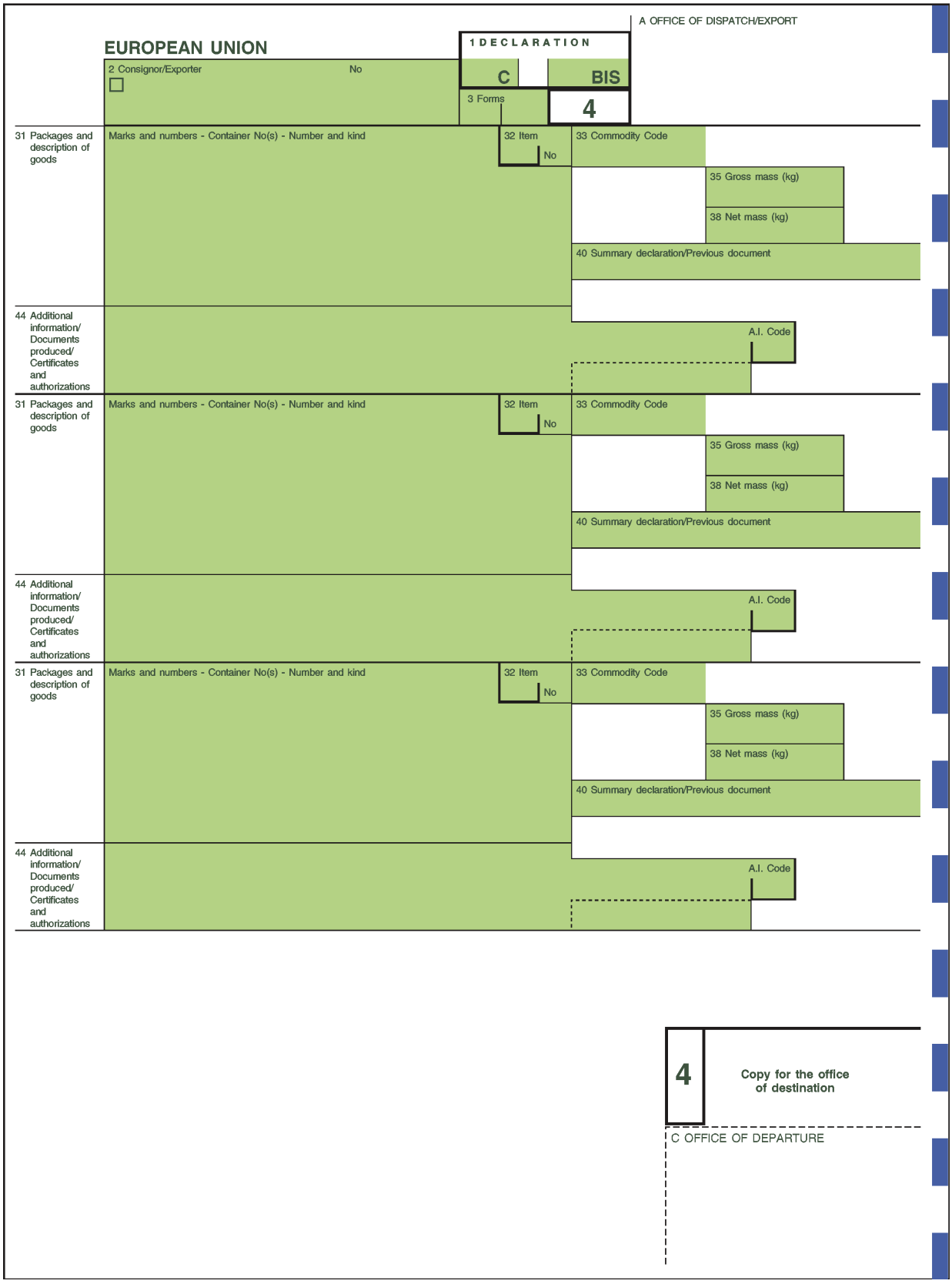
3 Forms 3

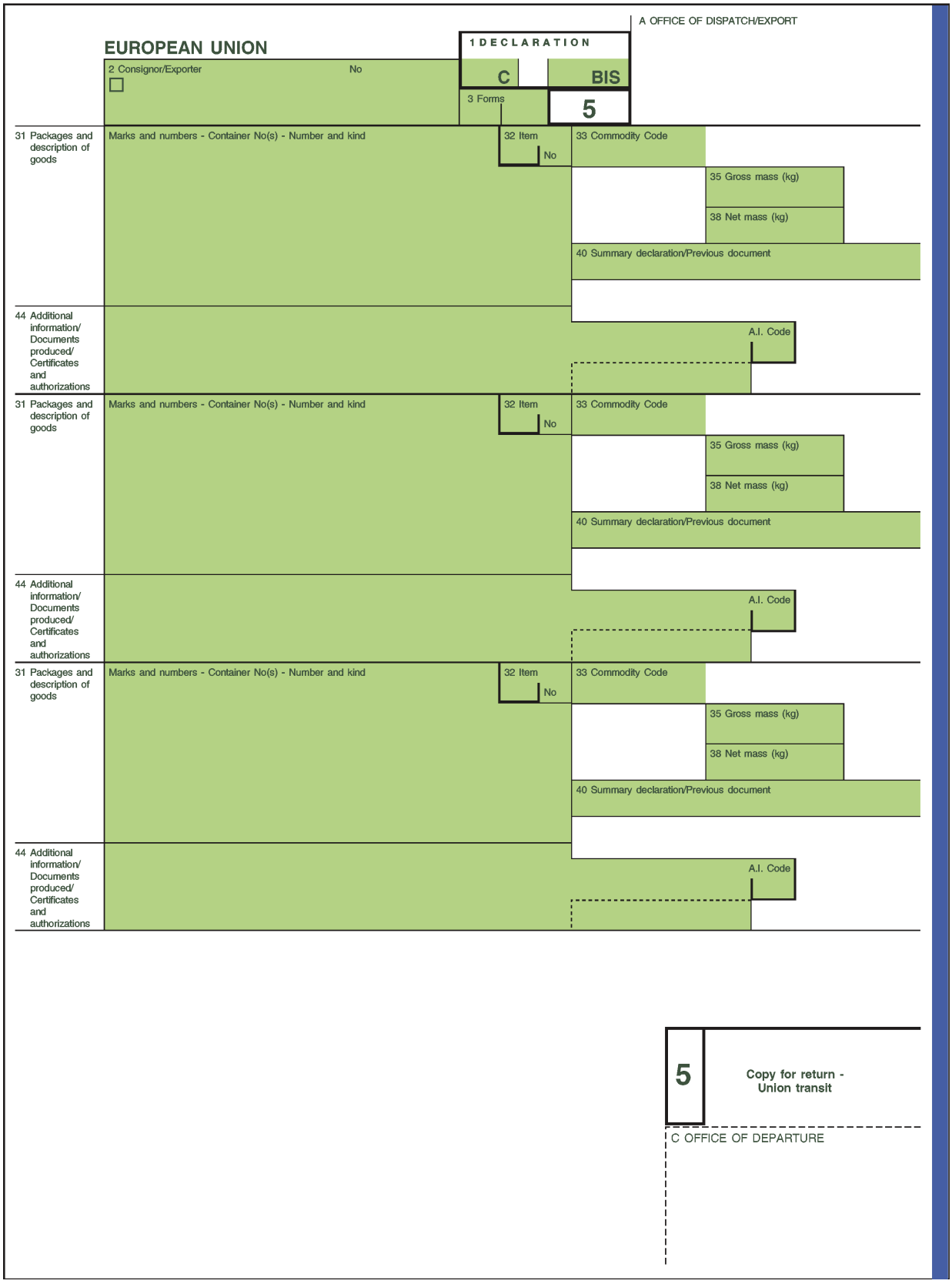
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a b	35 Gross mass (kg)	
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document		
			41 Supplementary units		
44 Additional information/ Documents produced/ Certificates and authorizations			A.I. Code		
			46 Statistical value		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a b	35 Gross mass (kg)	
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document		
			41 Supplementary units		
44 Additional information/ Documents produced/ Certificates and authorizations			A.I. Code		
			46 Statistical value		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code		
			34 Country origin Code a b	35 Gross mass (kg)	
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota
			40 Summary declaration/Previous document		
			41 Supplementary units		
44 Additional information/ Documents produced/ Certificates and authorizations			A.I. Code		
			46 Statistical value		

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY
								3 Copy for the consignor/exporter
	Total third item:				G.T			C OFFICE OF DEPARTURE


EUROPEAN UNION
1 DECLARATION
C
BIS
4
A OFFICE OF DISPATCH/EXPORT
2 Consignor/Exporter
No
3 Forms
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
4
Copy for the office of destination
C OFFICE OF DEPARTURE


EUROPEAN UNION
1 DECLARATION
C
BIS
5
A OFFICE OF DISPATCH/EXPORT
2 Consignor/Exporter
No
3 Forms
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
35 Gross mass (kg)
38 Net mass (kg)
40 Summary declaration/Previous document
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
5
Copy for return - Union transit
C OFFICE OF DEPARTURE

EUROPEAN UNION

A OFFICE OF DISPATCH/EXPORT

1 DECLARATION C BIS

2 Consignor/Exporter ☐ No

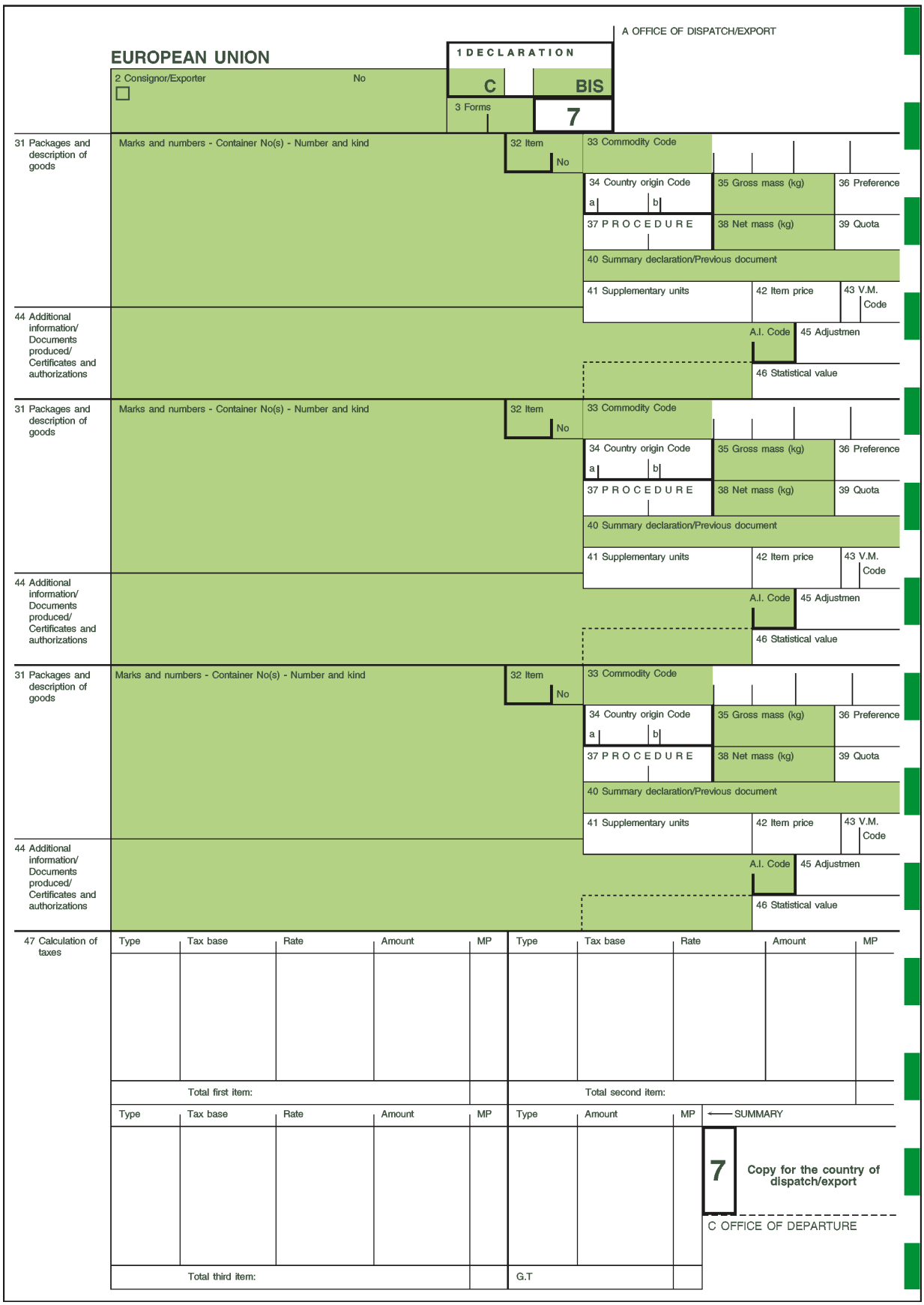
3 Forms 6

31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
			34 Country origin Code a b	35 Gross mass (kg)	36 Preference	
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota	
			40 Summary declaration/Previous document			
			41 Supplementary units	42 Item price	43 V.M. Code	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	45 Adjustmen	
				46 Statistical value		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
			34 Country origin Code a b	35 Gross mass (kg)	36 Preference	
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota	
			40 Summary declaration/Previous document			
			41 Supplementary units	42 Item price	43 V.M. Code	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	45 Adjustmen	
				46 Statistical value		
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind	32 Item No	33 Commodity Code			
			34 Country origin Code a b	35 Gross mass (kg)	36 Preference	
			37 P R O C E D U R E	38 Net mass (kg)	39 Quota	
			40 Summary declaration/Previous document			
			41 Supplementary units	42 Item price	43 V.M. Code	
44 Additional information/ Documents produced/ Certificates and authorizations				A.I. Code	45 Adjustmen	
				46 Statistical value		

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:			

Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY
								6 Copy for the country of destination
	Total third item:					G.T		C OFFICE OF DEPARTURE


EUROPEAN UNION
A OFFICE OF DISPATCH/EXPORT
1 DECLARATION
C
BIS
2 Consignor/Exporter
No
3 Forms
7
31 Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
32 Item No
33 Commodity Code
34 Country origin Code a b
35 Gross mass (kg)
36 Preference
37 PROCEDURE
38 Net mass (kg)
39 Quota
40 Summary declaration/Previous document
41 Supplementary units
42 Item price
43 V.M. Code
44 Additional information/ Documents produced/ Certificates and authorizations
A.I. Code
45 Adjustmen
46 Statistical value
47 Calculation of taxes
Type
Tax base
Rate
Amount
MP
Total first item:
Total second item:
Total third item:
G.T
SUMMARY
7
Copy for the country of dispatch/export
C OFFICE OF DEPARTURE

EUROPEAN UNION

A OFFICE OF DESTINATION

1 DECLARATION C BIS

8 Consignee No

3 Forms 8

31 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 34 Country origin Code a b | 35 Gross mass (kg) | 36 Preference | 37 PROCEDURE | 38 Net mass (kg) | 39 Quota | 40 Summary declaration/Previous document | 41 Supplementary units | 42 Item price | 43 V.M. Code | A.I. Code | 45 Adjustmen | 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 34 Country origin Code a b | 35 Gross mass (kg) | 36 Preference | 37 PROCEDURE | 38 Net mass (kg) | 39 Quota | 40 Summary declaration/Previous document | 41 Supplementary units | 42 Item price | 43 V.M. Code | A.I. Code | 45 Adjustmen | 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

31 Packages and description of goods | Marks and numbers - Container No(s) - Number and kind | 32 Item No | 33 Commodity Code | 34 Country origin Code a b | 35 Gross mass (kg) | 36 Preference | 37 PROCEDURE | 38 Net mass (kg) | 39 Quota | 40 Summary declaration/Previous document | 41 Supplementary units | 42 Item price | 43 V.M. Code | A.I. Code | 45 Adjustmen | 46 Statistical value

44 Additional information/ Documents produced/ Certificates and authorizations

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total first item:					Total second item:			
Type	Tax base	Rate	Amount	MP	Type	Amount	MP	← SUMMARY	
	Total third item:				G.T				

8 Copy for the consignee

C OFFICE OF DEPARTURE

TITLE V

Indication of the copies of the forms shown in Titles III and IV on which data should appear by a self copying process

(Counting copy 1)

Box number	Copies
I. BOXES FOR OPERATORS	
1	1 to 8 except middle subdivision: 1 to 3
2	1 to 5 (*)
3	1 to 8
4	1 to 8
5	1 to 8
6	1 to 8
7	1 to 3
8	1 to 5 (*)
9	1 to 3
10	1 to 3
11	1 to 3
12	—
13	1 to 3
14	1 to 4
15	1 to 8
15a	1 to 3
15b	1 to 3
16	1, 2, 3, 6, 7 and 8
17	1 to 8
17a	1 to 3
17b	1 to 3
18	1 to 5 (*)
19	1 to 5 (*)
20	1 to 3
21	1 to 5 (*)
22	1 to 3

Box number	Copies
23	1 to 3
24	1 to 3
25	1 to 5 (*)
26	1 to 3
27	1 to 5 (*)
28	1 to 3
29	1 to 3
30	1 to 3
31	1 to 8
32	1 to 8
33	first subdivision on the left: 1 to 8 remainder: 1 to 3
34a	1 to 3
34b	1 to 3
35	1 to 8
36	—
37	1 to 3
38	1 to 8
39	1 to 3
40	1 to 5 (*)
41	1 to 3
42	—
43	—
44	1 to 5 (*)
45	—
46	1 to 3
47	1 to 3
48	1 to 3
49	1 to 3
50	1 to 8
51	1 to 8
52	1 to 8
53	1 to 8
54	1 to 4

Box number	Copies
55	—
56	—
II. ADMINISTRATIVE BOXES	
A	1 to 4 (**)
B	1 to 3
C	1 to 8 (**)
D	1 to 4

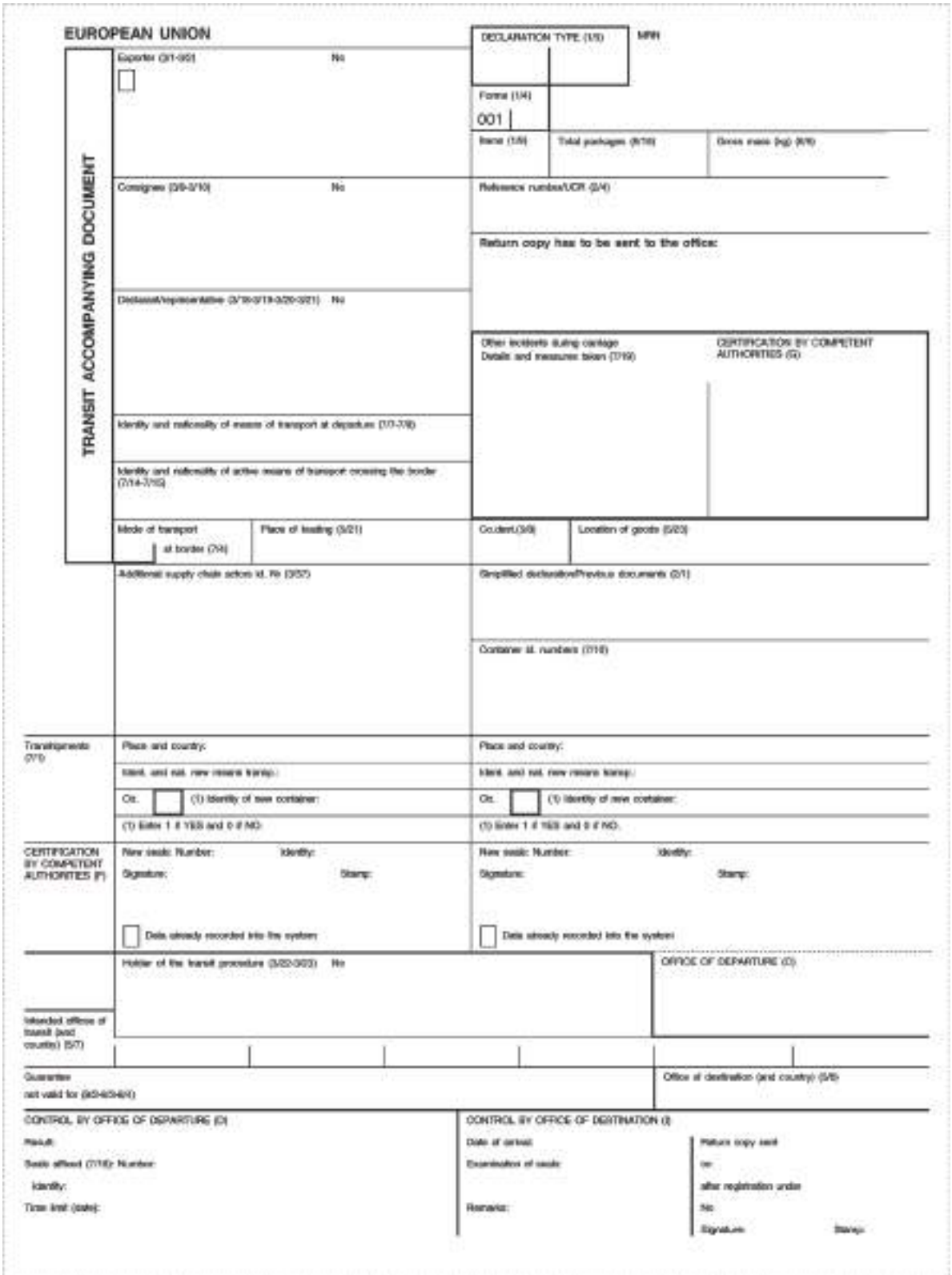
(*) Under no circumstances may users be required to complete these boxes on copy No 5 for the purposes of transit.
(**) The Member State of dispatch may choose whether these particulars appear on the copies indicated.

ANNEX B-02

TRANSIT ACCOMPANYING DOCUMENT

CHAPTER I

Specimen of transit accompanying document



CHAPTER II

Notes and particulars (data) for the Transit Accompanying Document

The acronym 'BCP' ('Business continuity plan') used in this Chapter refers to situations in which the fallback procedure defined in the Implementing Regulation (EU) 2015/2447 which is adopted pursuant to Article 8(1)(a) of the Code and described in Annex72-04of the same regulation applies.

The paper to be used for the Transit Accompanying Document can be of green colour.

The transit accompanying document shall be printed on the basis of the data derived from the transit declaration, where appropriate, amended by the holder of the transit procedure and/or verified by the office of departure, and completed as follows:

1. Box MRN

   The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

   The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

2. Box Forms (1/4):

   — first subdivision: serial number of the current printed sheet,

   — second subdivision: total number of sheets printed (incl. list of items),

   — shall not be used when there is only one item.

3. In the space under box Reference number/UCR (2/4):

   Name and address of the customs office to which a copy of the transit accompanying document has to be returned where BCP is used.

4. Box Office of departure (C):

   — the name of the office of departure,

   — reference number of the office of departure,

   — acceptance date of the transit declaration,

   — the name and the authorisation number of the authorised consignor (if any).

5. Box Control by office of departure (D):

   — control results,

   — seals affixed or the indication '- -' identifying the 'Waiver — 99201',

   — the indication 'Binding itinerary', where appropriate.

   The transit accompanying document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

6. Formalities en route

   The following procedure is applicable until NCTS allows Customs to record this information directly into the system.

Between the time when the goods leave the office of departure and the time they arrive at the office of destination, certain details may have to be added on the transit accompanying document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The particulars may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the customs authorities of the country in whose territory the transhipment is to be made.

Where those authorities consider that the Union transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the transit accompanying documents.

The customs authorities at the office of transit or office of destination, as the case may be, have the obligation to incorporate into the system the added data on the transit accompanying document. The data can also be incorporated by the authorised consignee.

The boxes and activities involved are:

— Transhipment: use box 7/1.

Box Transhipment (7/1)

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However, where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the holder of the transit procedure to leave box 7/7-/7/8 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 7/1.

— Other incidents: use box 7/19.

Box Other incidents during carriage (7/19)

Box to be completed in accordance with current obligations regarding transit.

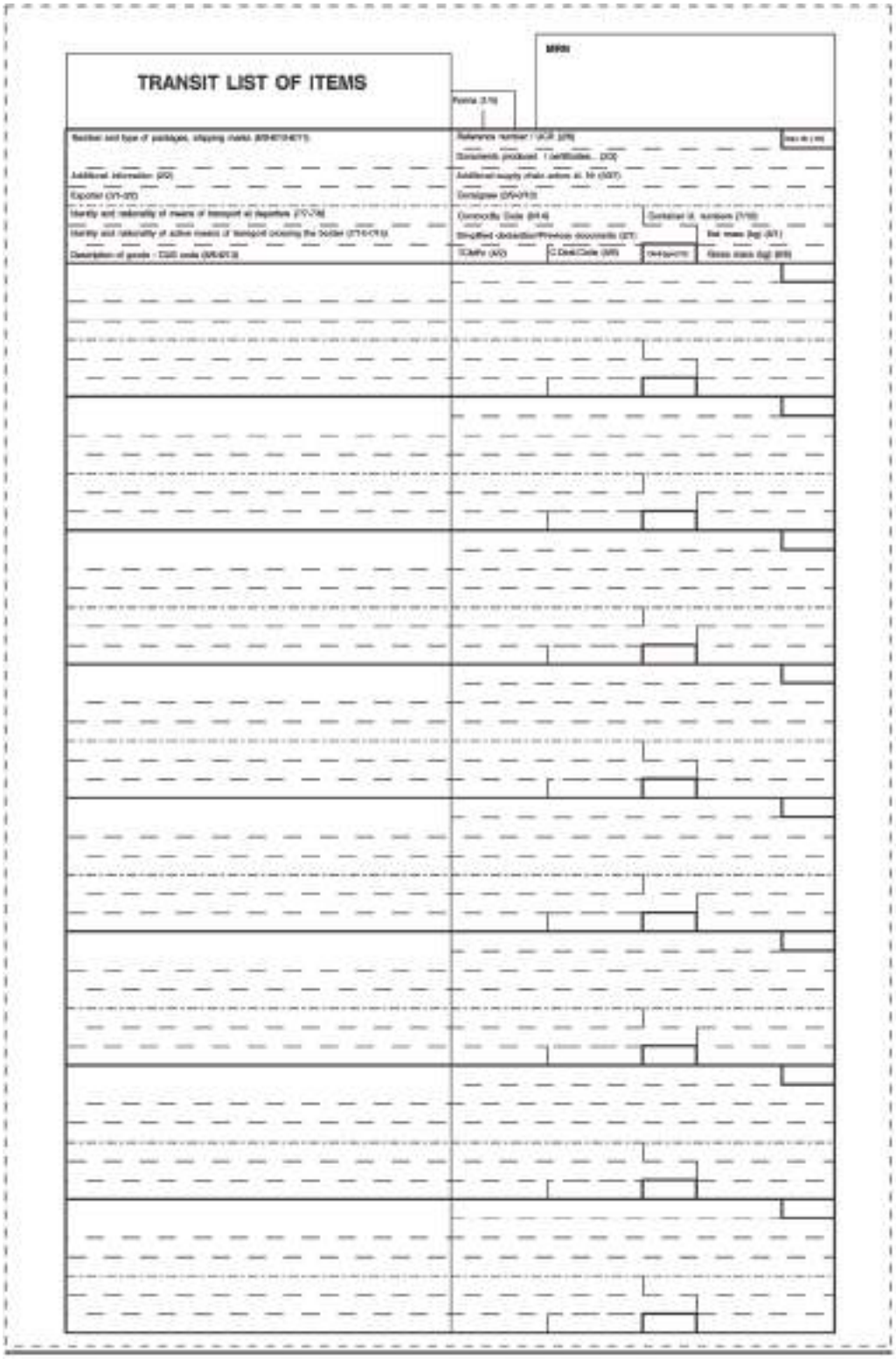
In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary.

ANNEX B-03

LIST OF ITEMS

CHAPTER I

Specimen of the list of items



CHAPTER II

Notes and the particulars (data) for the list of items

The acronym 'BCP' ('Business continuity plan') used in this Chapter refers to situations in which the fallback procedure defined in the Implementing Regulation (EU) 2015/2447 which is adopted pursuant to Article 8(1)(a) of the Code and described in Annex72-04 of the same regulation applies. The transit/security List of Items shall contain the data specific to items of goods within the declaration.

The boxes of the list of items are vertically expandable. In addition to the provisions in the explanatory notes of Annex B, data has to be printed as follows, if appropriate using codes:

(1) Box MRN — as defined in Annex B-04. The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

(2) The data of the different boxes at item level have to be printed as follows:

(a) Box Decl.type (1/3) - if the status of the goods for the whole declaration is uniform, the box is not used; if mixed consignment, the actual status, T1, T2 or T2F, is printed.

(b) Box Forms (1/4):

— First subdivision: serial number of the current printed sheet,

— Second subdivision: total number of sheets printed (Transit/Security List of Items)

(c) Box Item No (1/6) — serial number of the current item;

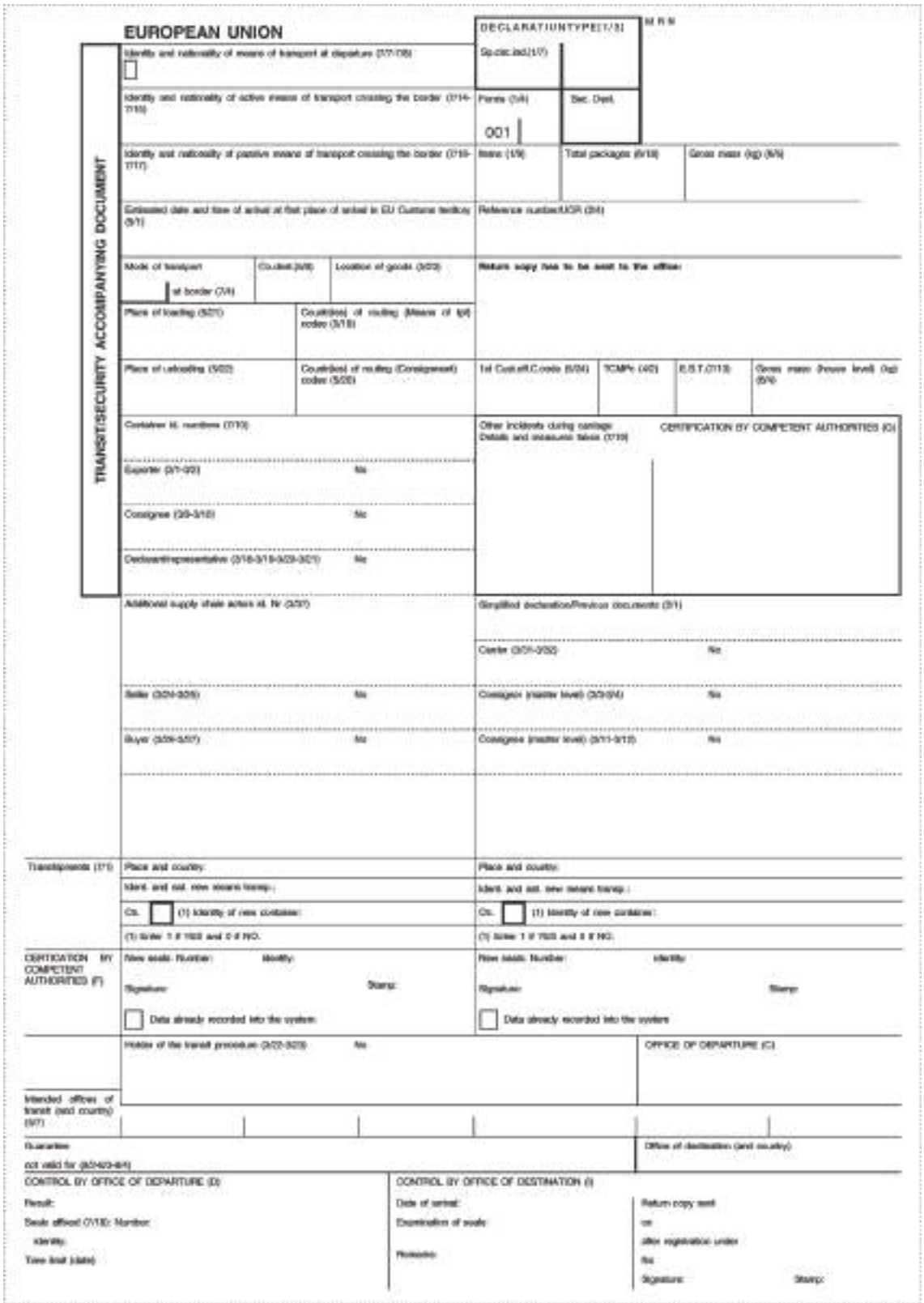
(d) Box TCMPc (4/2) — enter transport charges method of payment code;

ANNEX B-04

TRANSIT/SECURITY ACCOMPANYING DOCUMENT ('TSAD')

TITLE I

Specimen of the Transit/Security Accompanying Document



TITLE II

Notes and data for the Transit/Security Accompanying Document

The acronym 'BCP' ('Business continuity plan') used in this Chapter refers to situations in which the fallback procedure defined in the Implementing Regulation (EU) 2015/2447 which is adopted pursuant to Article 8(1)(a) of the Code and described in Annex 72-04 of the same regulation applies. The Transit/Security Accompanying Document contains data valid for the whole of the declaration.

The information contained in the Transit/Security Accompanying Document shall be based on data derived from the transit declaration; where necessary, that information will be amended by the holder of the transit procedure and/or verified by the office of departure.

In addition to the provisions in the notes of Annex B, data has to be printed as follows:

(1) Box MRN

The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

(2) Box Sec. Decl.:

Indicate code S where the Transit/Security Accompanying Document contains security information as well. Where this Document does not contain security information, the box shall be left blank.

(3) Box Forms (1/4):

First subdivision: serial number of the current printed sheet,

Second subdivision: total number of sheets printed (including list of items)

(4) Box reference number/UCR (2/4):

Indicate LRN or/and UCR

LRN — a local reference number as defined in Annex B.

UCR — a Unique Consignment Reference Number as referred to in Annex B, title II, D.E. 2/4 Reference number/UCR.

(5) In the space under box reference number/UCR 2/4:

Name and address of the customs office to which the return copy of the Transit/Security Accompanying Document shall be returned.

(6) Box Sp.circ.ind (1/7):

Enter specific circumstance indicator

(7) Box Office of departure (C):

— Reference number of the office of departure,

— Acceptance date of the transit declaration,

— The name and the authorisation number of the authorised consignor (if any).

(8) Box Control by office of departure (D):

— control results,

— Seals affixed or the indication '- -' identifying the 'Waiver - 99201',

— The indication 'Binding itinerary', where appropriate.

The Transit/Security Accompanying Document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

(9) Formalities en route

The following procedure is applicable until NCTS allows Customs to record this information directly into the system.

Between the time when the goods leave the office of departure and the time they arrive at the office of destination, certain details may have to be added on the Transit/Security Accompanying Document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The data may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the customs authorities of the country in whose territory the transhipment is to be made.

Where those authorities consider that the Union transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the Transit/Security Accompanying Documents.

The customs authorities at the office of transit or office of destination, as the case may be, have the obligation to incorporate into the system the added data on the Transit/Security Accompanying Document. The data can also be incorporated by the authorised consignee.

The boxes and activities involved are:

— transhipment: use box Transhipment (7/1)

Box Transhipment (7/1)

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the holder of the transit procedure to leave box 18 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 7/1.

— Other incidents: use box Other incidents during carriage (7/19).

Box Other incidents during carriage (7/19)

Box to be completed in accordance with current obligations regarding transit.

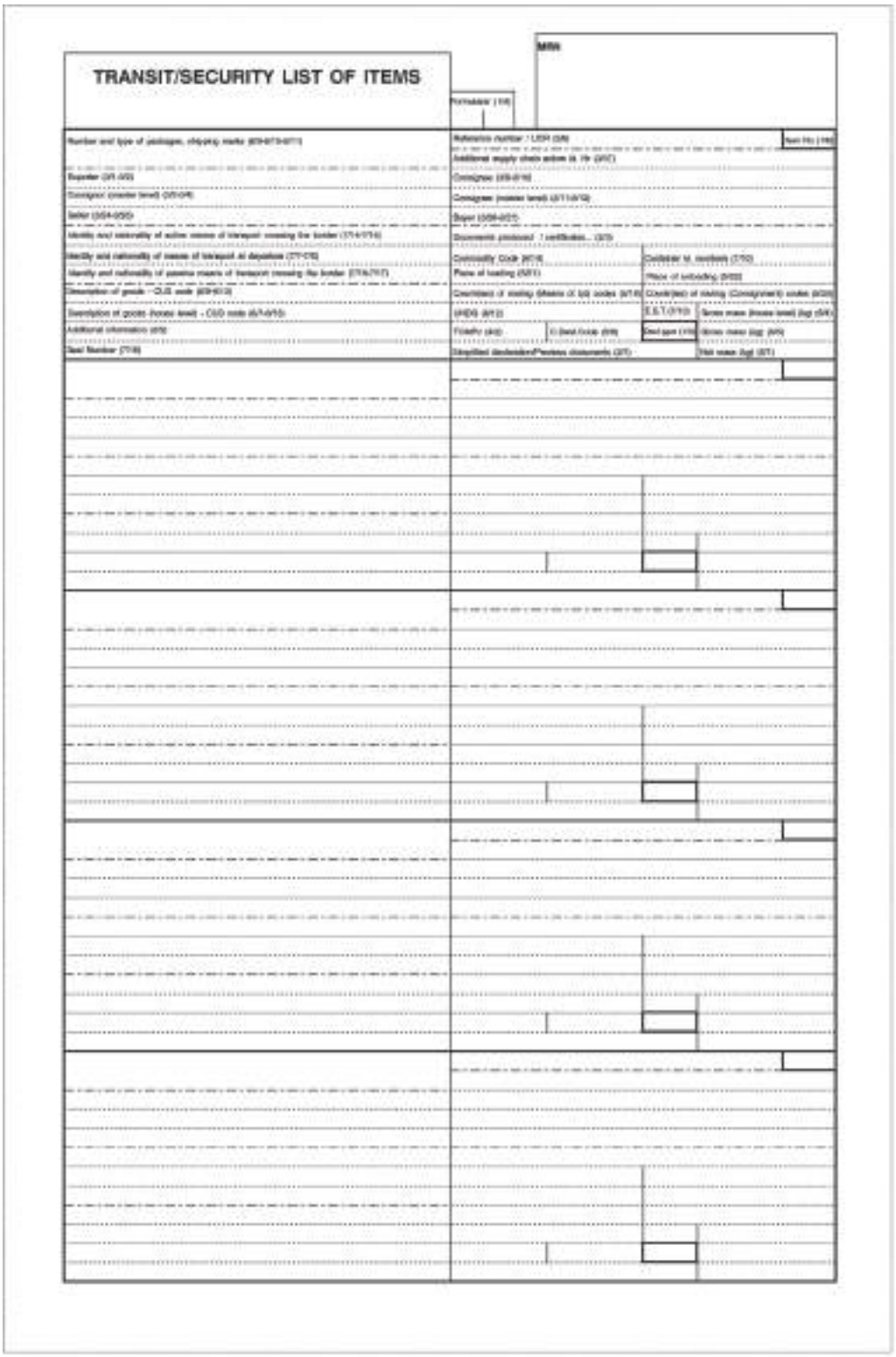
In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary.

ANNEX B-05

TRANSIT/SECURITY LIST OF ITEMS ('TSLoI')

TITLE I

Specimen of the Transit/Security List of Items



TITLE II

Notes and data for the Transit/Security List of Items

The acronym 'BCP' ('Business continuity plan') used in this Chapter refers to situations in which the fallback procedure defined in the Implementing Regulation (EU) 2015/2447 which is adopted pursuant to Article 8(1)(a) of the Code and described in Annex72-04 of the same regulation applies. The transit/security List of Items shall contain the data specific to items of goods within the declaration.

The boxes of the list of items are vertically expandable. In addition to the provisions in the explanatory notes of Annex B, data has to be printed as follows, if appropriate using codes:

(1) Box MRN — as defined in Annex B-04. The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

(2) The data of the different boxes at item level have to be printed as follows:

(a) Box Item No (1/6) — serial number of the current item;

(b) Box TCMPc (4/2) — enter transport charges method of payment code;

(c) UNDG (6/12) — UN Dangerous Goods code;

(d) Box Forms (1/4):

— First subdivision: serial number of the current printed sheet,

— Second subdivision: total number of sheets printed (Transit/Security List of Items)

ANNEX 12-01

COMMON DATA REQUIREMENTS FOR THE REGISTRATION OF ECONOMIC OPERATORS AND OTHER PERSONS

TITLE I

Data requirements

CHAPTER 1

Introductory notes to the data requirements table

1. The central system used for the registration of economic operators and other persons contains the data elements defined in Title I, Chapter 3.

2. The data elements to be provided are set out in the data requirements table. The specific provisions concerning each data element as they are described in Title II apply without prejudice to the status of the data elements as defined in the data requirements table.

3. The formats of the data requirements described in this Annex are specified in the Implementing Regulation (EU) 2015/2447 which is adopted pursuant to Article 8(1)(a) of the Code.

4. The 'A' or 'B' symbol listed in Chapter 3 below have no bearing on the fact that certain data is collected only where circumstances warrant it.

5. An EORI record may only be deleted when a guard delay of 10 years has elapsed after the expiry date.

CHAPTER 2

Table Legend

Section 1

Column headings

Data element number	Order number allocated to the data element concerned
Data element name	Name of the data element concerned

Section 2

Symbols in the cells

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.

CHAPTER 3

Data Requirements Table

D.E. No	D.E. Name	D.E. mandatory/optional
1	EORI number	A
2	Full name of the person	A

D.E. No	D.E. Name	D.E. mandatory/optional
3	Address of establishment/address of residence	A
4	Establishment in the customs territory of the Union	A
5	VAT identification number(s)	A
6	Legal status	B
7	Contact information	B
8	Third country unique identification number	B
9	Consent to disclosure of personal data listed in points 1, 2 and 3	A
10	Short name	A
11	Date of establishment	B
12	Type of person	B
13	Principal economic activity	B
14	Start date of the EORI number	A
15	Expiry date of the EORI number	A

TITLE II

Notes in relation with data requirements

Introduction

The descriptions and notes contained in this title apply to the data elements referred to in the data requirements table in Title I.

Data requirements

1. ***EORI number***

EORI number referred to in Article 1(18).

2. ***Full name of the person***

For natural persons:

Name of the person as indicated in a travel document recognized as valid for purposes of crossing the external border of the Union or in the national personal register of the Member State of residence.

For economic operators which are included in the business register of the Member State of establishment:

Legal name of the economic operator as registered in the business register of the country of establishment.

For economic operators that are not included in the business register of the country of establishment:

Legal name of the economic operator as indicated in the act of establishment.

3. ***Address of establishment/address of residence***

The full address of the place where the person is established/resides, including the identifier of the country or territory.

4. ***Establishment in the customs territory of the Union***

To indicate whether or not the economic operator is established in the customs territory of the Union. This data element is only used for economic operators with an address in a third country.

5. ***VAT identification number(s)***

Where assigned by Member States.

6. ***Legal status***

As stated in the act of establishment.

7. ***Contact information***

Contact person name, address and any of the following: telephone number, fax number, e-mail address.

8. ***Third country unique identification number***

In the case of a person not established in the customs territory of the Union:

Identification number where assigned to the person concerned by the competent authorities in a third country for the identification of economic operators for customs purposes.

9. ***Consent to disclosure of personal data listed in points 1, 2 and 3***

To indicate whether or not the consent has been given.

10. ***Short name***

Short name of the registered person.

11. ***Date of establishment***

For natural persons:

Date of birth

For legal persons and associations of persons referred to in Article 5(4) of the Code: date of establishment as indicated in the business register of the country of establishment or in the act of establishment where the person or the association is not registered in the business register.

12. ***Type of person***

Relevant code to be used

13. ***Principal economic activity***

Principal economic activity code in accordance with the Statistical Classification of Economic Activities in the European Community (NACE) listed in the business register of the Member State concerned.

14. ***Start date of the EORI number***

First day of the validity period of the EORI record. This means the first day where the economic operator can use the EORI number for exchange with customs authorities. The start date may not be before the date of establishment.

15. ***Expiry date of the EORI number***

Last day of the validity period of the EORI record. This means the last day where the economic operator can use the EORI number for exchange with customs authorities.

ANNEX 22-01

Introductory notes and list of substantial processing or working operations conferring non-preferential origin

INTRODUCTORY NOTES

1. **Definitions**

1.1. References to 'manufacturing', 'producing' or 'processing' goods include any kind of working, assembly or processing operation.

Methods of obtaining goods include manufacturing, producing, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

1.2. 'Material' includes ingredients, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good.

'Originating material' means a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

'Non-originating material' means a material whose country of origin, as determined under these rules, is not the same country as the country in which that material is used in production.

'Product' means the product being manufactured, even if it is intended for later use in another manufacturing operation.

1.3. *Value added rule*

(a) 'X% value added rule' means manufacture where the increase in value acquired as a result of working and processing, and if applicable, the incorporation of parts originating in the country of manufacture represents at least X% of the ex-works price of the product. 'X' represents the percentage indicated for each heading.

(b) 'Value acquired as a result of working and processing and incorporation of parts originating in the country of manufacture' means the increase in value resulting from the assembly itself, together with any preparatory, finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were carried out, including profit and the general costs borne in that country as a result of the operations.

(c) 'Ex-works price' means the price paid or to be paid for the product ready for collection at the manufacturer's premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;

1.4. *Complete making up*

The term 'complete making-up' used in the list means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed. However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

1.5. Where the term 'country' is used in this Annex, it shall be understood to refer to 'country or territory'.

2. **Application of the rules in this Annex**

2.1. The rules provided in this Annex are to be applied to goods on the basis of their classification in the Harmonised System, as well as on further criteria which may be provided for in addition to the Harmonised System headings or subheadings created specifically for the purposes of this Annex. A Harmonised System heading or subheading which is further subdivided using such criteria is referred to in this Annex as 'split heading' or 'split subheading'. 'Harmonised System' means the Harmonized Commodity Description and Coding System (also referred to as 'HS') as amended pursuant to the Recommendations of 26 June 2009 and of 26 June 2010 of the Customs Cooperation Council.

Classification of goods within headings and subheadings of the Harmonised System is governed by the General rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading Notes to that System. Those rules and notes form part of the Combined Nomenclature, which is set out in Annex I to Council Regulation (EEC) No 2658/87. For the purposes of the identification of a correct split heading or subheading for certain goods in this Annex, the General rules for the interpretation of the Harmonised System and any relative Section, Chapter and Subheading notes to that System, are to apply *mutatis mutandis*, unless otherwise required in this Annex.

2.2. Reference to a change in tariff classification in the primary rules laid down below shall apply only to non-originating materials.

2.3. Materials which have acquired originating status in a country are considered to be originating materials of that country for the purpose of determining the origin of a good incorporating such materials, or of a good made from such materials by further working or processing in that country.

2.4. When it is not commercially practical to keep separate stocks of interchangeable materials or goods originating in different countries, the country of origin of commingled materials or goods that are interchangeable may be allocated on the basis of an inventory management method recognized in the country in which the materials or goods were commingled.

2.5. For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise specified in a certain Chapter, be disregarded, provided that the total value of such materials does not exceed 10 % of the ex-works price of the good.

2.6. Primary rules laid down at Chapter level (Chapter primary rules) have the same value as primary rules laid down at subdivision level and can be applied alternatively.

3. **Glossary**

The primary rules at subdivision level, when they are based on a change in tariff classification, can be expressed using the following abbreviations.

CC: change to the chapter in question from any other chapter

CTH: change to the heading in question from any other heading

CTSH: change to the subheading in question from any other subheading or from any other heading

CTHS: change to the split heading in question from any other split of this heading or from any other heading

CTSHS: change to the split subheading in question from any other split of this subheading or from any other subheading or heading

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 2

Meat and edible meat offal

Chapter residual rule applicable to mixtures:

(1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

Where the primary rule for headings 0201 until 0206 is not met, the meat (offal) shall be considered as originating in the country where the animals from which it was obtained were fattened or reared for the longest period.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
0201	Meat of bovine animals, fresh or chilled.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
0202	Meat of bovine animals, frozen	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
0203	Meat of swine, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
0204	Meat of sheep or goats, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Chapter residual rule applicable to mixtures:

(1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of products from headings 0401 to 0404 shall be the country of origin of the materials that account for more than 50 % by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 0408	- Birds' eggs, not in shell, dried, and egg yolks, dried	The origin of the goods shall be the country where drying took place (after breaking and separation where appropriate) of: — birds' eggs, in shell, fresh or preserved, falling within HS heading ex 0407 — birds' eggs, not in shell, other than dried, falling within HS heading ex 0408 — egg yolks, other than dried, falling within HS heading ex 0408

SECTION II

VEGETABLE PRODUCTS

CHAPTER 9

Coffee, tea, maté and spices

Chapter residual rule applicable to mixtures:

(1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
	- Coffee, not roasted:	
0901 11	- - Not decaffeinated	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
0901 12	- - Decaffeinated	The origin of the goods of this subheading shall be the country where they were obtained in their natural or unprocessed state.
	- Coffee, roasted	
0901 21	- - Not decaffeinated	CTSH
0901 22	- - Decaffeinated	CTSH

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Chapter residual rule applicable to mixtures:

(1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 1404	Cotton linters, bleached	The origin of the goods shall be the country where the product is made from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 17

Sugars and sugar confectionery

Chapter residual rule applicable to mixtures:

(1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC
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	As specified for split headings
ex 1702 (a)	- Chemically pure lactose, maltose, glucose and fructose	CTHS
ex 1702 (b)	- Other	CC
1703	Molasses resulting from the extraction or refining of sugar	CC
1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

Chapter residual rule applicable to mixtures

(1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of products of heading 2009 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50 % by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 2009	Grape juice Other	CTH, except from grape must of heading 2204

CHAPTER 22

Beverages, spirits and vinegar

Chapter residual rule applicable to mixtures

(1) For the purposes of this residual rule, 'mixing' means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of wine (heading 2204), vermouth (heading 2205), spirits, liqueurs and spirituous beverages (heading 2208) shall be the country of origin of the materials that account for more than 85 % in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.

(3) When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

For goods of this Chapter, except for heading 2208, where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 2204	Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol	The origin of the goods shall be the country where the grapes were obtained in their natural or unprocessed state.
ex 2205	Vermouth	Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within heading 2204

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

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

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 3401	Felt and non-wovens, impregnated, coated or covered with soap or detergent	Manufacture from felt or non-wovens
ex 3405	Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations	Manufacture from felt or non-wovens

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 3502	Dried egg albumin:	Drying (after breaking and separation, where appropriate) of: — birds' eggs, in shell, fresh or preserved, falling within HS heading ex 0407 — birds' eggs, not in shell, other than dried, falling within HS heading ex 0408 or — egg whites, other than dried, falling within HS heading ex 3502

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; Articles of animal gut (other than silk-worm gut)

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 4203	- Articles of apparel of leather or of composition leather	Complete making-up

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 4910	Ceramic calendars of any kind, printed, including calendar blocks, decorated.	CTH

SECTION XI

TEXTILES AND TEXTILE ARTICLES

CHAPTER 50

Silk

Chapter Note:

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5001	Silk-worm cocoons suitable for reeling.	CTH
5002	Raw silk (not thrown).	CTH
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5005	Yarn spun from silk waste, not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product

HS 2012 Code	Description of goods	Primary rules
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	As specified for split headings
ex 5006 (a)	Silk-worm gut	CTH
ex 5006 (b)	Other	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations.

CHAPTER 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Chapter Note:

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5101	Wool, not carded or combed	As specified for split headings
ex 5101 (a)	- Greasy, including fleece-washed wool:	CTH
ex 5101 (b)	- degreased, not carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50 % of the ex-works price of the product
ex 5101 (c)	- carbonized	Manufacture from degreased wool, not carbonized, the value of which does not exceed 50 % of the ex-works price of the product
5102	Fine or coarse animal hair, not carded or combed.	CTH

HS 2012 Code	Description of goods	Primary rules
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	As specified for split headings
ex 5103 (a)	carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50 % of the ex-works price of the product
ex 5103 (b)	other	CTH
5104	Garnetted stock of wool or of fine or coarse animal hair.	CTH
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH
5106	Yarn of carded wool, not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5107	Yarn of combed wool, not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product

HS 2012 Code	Description of goods	Primary rules
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5109	Yarn of wool or of fine animal hair, put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product

HS 2012 Code	Description of goods	Primary rules
5111	Woven fabrics of carded wool or of carded fine animal hair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5112	Woven fabrics of combed wool or of combed fine animal hair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5113	Woven fabrics of coarse animal hair or of horsehair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 52

Cotton

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5201	Cotton, not carded or combed.	As specified for split headings
ex 5201 (a)	bleached	Manufacture from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product
ex 5201 (b)	other	CTH
5202	Cotton waste (including yarn waste and garnetted stock).	CTH
5203	Cotton, carded or combed.	CTH
5204	Cotton sewing thread, whether or not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning

HS 2012 Code	Description of goods	Primary rules
		Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5207	Cotton yarn (other than sewing thread) put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning

HS 2012 Code	Description of goods	Primary rules
		Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m^2.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m^2.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5212	Other woven fabrics of cotton.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CTH

HS 2012 Code	Description of goods	Primary rules
5302	True hemp (*Cannabis sativa* L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	CTH
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	CTH
[5304]		
5305	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CTH
5306	Flax yarn.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5307	Yarn of jute or of other textile bast fibres of heading 5303.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product

HS 2012 Code	Description of goods	Primary rules
5308	Yarn of other vegetable textile fibres; paper yarn.	As specified for split headings
ex 5308 (a)	- Yarn of other vegetable textile fibres	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
ex 5308 (b)	- paper yarn	CTH
5309	Woven fabrics of flax.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	As specified for split headings
ex 5311 (a)	Woven fabrics of other vegetable textile fibres	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 5311 (b)	woven fabrics of paper yarn	CTH

CHAPTER 54

Man-made filaments; strip and the like of man-made textile materials

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or

HS 2012 Code	Description of goods	Primary rules
		— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5406	Man-made filament yarn (other than sewing thread), put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste,

HS 2012 Code	Description of goods	Primary rules
		— chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 55

Man-made staple fibres

Chapter Note:

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5501	Synthetic filament tow.	Manufacture from chemical materials or textile pulp
5502	Artificial filament tow.	Manufacture from chemical materials or textile pulp
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Manufacture from chemical materials or textile pulp

HS 2012 Code	Description of goods	Primary rules
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within heading 5505
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within heading 5505
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or

HS 2012 Code	Description of goods	Primary rules
		— man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
5515	Other woven fabrics of synthetic staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5516	Woven fabrics of artificial staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Chapter Note:

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Manufacture from fibres
5602	Felt, whether or not impregnated, coated, covered or laminated.	As specified for split headings
ex 5602 (a)	printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations
ex 5602 (b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of felt, unbleached
ex 5602 (c)	- Other	Manufacture from fibres
5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	As specified for split headings
ex 5603 (a)	- Nonwovens: printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached nonwovens, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
ex 5603 (b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of non-wovens, unbleached
ex 5603 (c)	- Other	Manufacture from fibres
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.	As specified for split headings
ex 5604 (a)	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
ex 5604 (b)	- other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
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.	CTH
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.	CTH
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament

CHAPTER 57

Carpets and other textile floor coverings

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5701	Carpets and other textile floor coverings, knotted, whether or not made up.	CTH
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including 'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs.	CTH
5703	Carpets and other textile floor coverings, tufted, whether or not made up.	CTH
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Manufacture from fibres
5705	Other carpets and other textile floor coverings, whether or not made up.	CTH

CHAPTER 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.	As specified for split headings
ex 5801 (a)	- Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5801 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5801 (c)	- Other	Manufacture from yarn
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703.	As specified for split headings
ex 5802 (a)	- Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
ex 5802 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5802 (c)	- Other	Manufacture from yarn
5803	Gauze, other than narrow fabrics of heading 5806	As specified for split headings
ex 5803 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5803 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5803 (c)	- Other	Manufacture from yarn
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002.	As specified for split headings
ex 5804 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5804 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5804 (c)	- Other	Manufacture from yarn
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	As specified for split headings
ex 5805 (a)	- printed or dyed	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5805 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5805 (c)	- other	Manufacture from yarn
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	As specified for split headings

HS 2012 Code	Description of goods	Primary rules
ex 5806 (a)	- printed or dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5806 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5806 (c)	- other	Manufacture from yarn
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	As specified for split headings
ex 5807 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5807 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5807 (c)	- Other	Manufacture from yarn
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	As specified for split headings
ex 5808 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5808 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5808 (c)	- Other	Manufacture from yarn
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	As specified for split headings

HS 2012 Code	Description of goods	Primary rules
ex 5809 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5809 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5809 (c)	- Other	Manufacture from yarn
5810	Embroidery in the piece, in strips or in motifs.	Manufacture in which the value of the materials used does not exceed 50 % of the ex-works price of the product
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	As specified for split headings
ex 5811 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 5811 (b)	- impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 5811 (c)	- Other	Manufacture from yarn

CHAPTER 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	Manufacture from unbleached fabrics
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Manufacture from unbleached fabrics, felt or non-wovens
5905	Textile wall coverings.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5906	Rubberised textile fabrics, other than those of heading 5902.	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	Manufacture from yarn
5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	Manufacture from yarn or fibres
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	Manufacture from yarn or fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	As Specified for split headings
ex 5911 (a)	- polishing discs or rings other than of felt	Manufacture from yarn, waste fabrics or rags falling within heading 6310
ex 5911 (b)	- Other	Manufacture from yarn or fibres

CHAPTER 60

Knitted or crocheted fabrics

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6001	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted.	As specified for split headings
ex 6001 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6001 (b)	- Other	Manufacture from yarn
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001.	As specified for split headings
ex 6002 (a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6002 (b)	- Other	Manufacture from yarn
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 6001 or 6002.	As specified for split headings
ex 6003 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6003 (b)	- Other	Manufacture from yarn
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 6001.	As specified for split headings
ex 6004 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
ex 6004 (b)	- Other	Manufacture from yarn
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.	As specified for split headings
ex 6005 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6005 (b)	- Other	Manufacture from yarn
6006	Other knitted or crocheted fabrics.	As specified for split headings
ex 6006 (a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex 6006 (b)	- Other	Manufacture from yarn

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 6103.	As specified for split headings
ex 6101 (a)	- 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	Complete making-up
ex 6101 (b)	- other	Manufacture from yarn
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of Heading 6104.	As specified for split headings
ex 6102 (a)	- 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	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex 6102 (b)	- other	Manufacture from yarn
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	As specified for split headings
ex 6103 (a)	- 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	Complete making-up
ex 6103 (b)	- other	Manufacture from yarn
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	As specified for split headings
ex 6104 (a)	- 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	Complete making-up
ex 6104 (b)	- other	Manufacture from yarn
6105	Men's or boys' shirts, knitted or crocheted.	As specified for split headings
ex 6105 (a)	- 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	Complete making-up
ex 6105 (b)	- other	Manufacture from yarn
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	As specified for split headings
ex 6106 (a)	- 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	Complete making-up
ex 6106 (b)	- other	Manufacture from yarn
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	As specified for split headings

HS 2012 Code	Description of goods	Primary rules
ex 6107 (a)	- 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	Complete making-up
ex 6107 (b)	- other	Manufacture from yarn
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bath-robes, dressing gowns and similar articles, knitted or crocheted.	As specified for split headings
ex 6108 (a)	- 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	Complete making-up
ex 6108 (b)	- other	Manufacture from yarn
6109	T-shirts, singlets and other vests, knitted or crocheted.	As specified for split headings
ex 6109 (a)	- 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	Complete making-up
ex 6109 (b)	- other	Manufacture from yarn
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	As specified for split headings
ex 6110 (a)	- 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	Complete making-up
ex 6110 (b)	- other	Manufacture from yarn
6111	Babies' garments and clothing accessories, knitted or crocheted.	As specified for split headings
ex 6111 (a)	- 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	Complete making-up
ex 6111 (b)	- other	Manufacture from yarn
6112	Track suits, ski suits and swimwear, knitted or crocheted.	As specified for split headings

HS 2012 Code	Description of goods	Primary rules
ex 6112 (a)	- 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	Complete making-up
ex 6112 (b)	- other	Manufacture from yarn
6113	Garments, made up of knitted or crocheted fabrics of Heading 5903, 5906 or 5907.	As specified for split headings
ex 6113 (a)	- 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	Complete making-up
ex 6113 (b)	- other	Manufacture from yarn
6114	Other garments, knitted or crocheted.	As specified for split headings
ex 6114 (a)	- 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	Complete making-up
ex 6114 (b)	- other	Manufacture from yarn
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	As specified for split headings
ex 6115 (a)	- 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	Complete making-up
ex 6115 (b)	- other	Manufacture from yarn
6116	Gloves, mittens and mitts, knitted or crocheted.	As specified for split headings
ex 6116 (a)	- 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	Complete making-up
ex 6116 (b)	- other	Manufacture from yarn
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	As specified for split headings

HS 2012 Code	Description of goods	Primary rules
ex 6117 (a)	- 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	Complete making-up
ex 6117 (b)	- other	Manufacture from yarn

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 6203.	As specified for split headings
ex 6201 (a)	- finished or complete	Complete making-up
ex 6201 (b)	- unfinished or incomplete	Manufacture from yarn
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 6204.	As specified for split headings
ex 6202 (a)	- finished or complete	Complete making-up
ex 6202 (b)	- unfinished or incomplete	Manufacture from yarn
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	As specified for split headings
ex 6203 (a)	- finished or complete	Complete making-up
ex 6203 (b)	- unfinished or incomplete	Manufacture from yarn
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	As specified for split headings
ex 6204 (a)	- finished or complete	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex 6204 (b)	- unfinished or incomplete	Manufacture from yarn
6205	Men's or boys' shirts.	As specified for split headings
ex 6205 (a)	- finished or complete	Complete making-up
ex 6205 (b)	- unfinished or incomplete	Manufacture from yarn
6206	Women's or girls' blouses, shirts and shirt-blouses.	As specified for split headings
ex 6206 (a)	- finished or complete	Complete making-up
ex 6206 (b)	- unfinished or incomplete	Manufacture from yarn
6207	Men's or boys' singlets and other vests, under-pants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	As specified for split headings
ex 6207 (a)	- finished or complete	Complete making-up
ex 6207 (b)	- unfinished or incomplete	Manufacture from yarn
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	As specified for split headings
ex 6208 (a)	- finished or complete	Complete making-up
ex 6208 (b)	- unfinished or incomplete	Manufacture from yarn
6209	Babies' garments and clothing accessories.	As specified for split headings
ex 6209 (a)	- finished or complete	Complete making-up
ex 6209 (b)	- unfinished or incomplete	Manufacture from yarn
6210	Garments, made up of fabrics of Heading 5602, 5603, 5903, 5906 or 5907.	As specified for split headings
ex 6210 (a)	- finished or complete	Complete making-up
ex 6210 (b)	- unfinished or incomplete	Manufacture from yarn
6211	Track suits, ski suits and swimwear; other garments.	As specified for split headings
ex 6211 (a)	- finished or complete	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex 6211 (b)	- unfinished or incomplete	Manufacture from yarn
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	As specified for split headings
ex 6212 (a)	- finished or complete	Complete making-up
ex 6212 (b)	- unfinished or incomplete	Manufacture from yarn
6213	Handkerchiefs.	As specified for split headings
ex 6213 (a)	- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6213 (b)	- other	Manufacture from yarn
6214	Shawls, scarves, mufflers, mantillas, veils and the like.	As specified for split headings
ex 6214 (a)	- embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
ex 6214 (b)	- other	Manufacture from yarn
6215	Ties, bow ties and cravats.	As specified for split headings
ex 6215 (a)	- finished or complete	Complete making-up
ex 6215 (b)	- unfinished or incomplete	Manufacture from yarn
6216	Gloves, mittens and mitts.	As specified for split headings
ex 6216 (a)	- finished or complete	Complete making-up
ex 6216 (b)	- unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 6212.	As specified for split headings
ex 6217 (a)	- finished or complete	Complete making-up
ex 6217 (b)	- unfinished or incomplete	Manufacture from yarn

CHAPTER 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6301	Blankets and travelling rugs.	As specified for split headings
	- of felt or non-wovens:	
ex 6301 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6301 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	- - knitted or crocheted	
ex 6301 (c)	- - - unembroidered	Complete making-up
ex 6301 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6301 (e)	- - - unembroidered	Manufacture from yarn
ex 6301 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6302	Bed linen, table linen, toilet linen and kitchen linen.	As specified for split headings

HS 2012 Code	Description of goods	Primary rules
	- of felt or non-wovens:	
ex 6302 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6302 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	- - knitted or crocheted	
ex 6302 (c)	- - - unembroidered	Complete making-up
ex 6302 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6302 (e)	- - - unembroidered	Manufacture from yarn
ex 6302 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	As specified for split headings
	- of felt or non-wovens:	
ex 6303 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6303 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	- - knitted or crocheted	
ex 6303 (c)	- - - unembroidered	Complete making-up
ex 6303 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product

HS 2012 Code	Description of goods	Primary rules
	- - not knitted or crocheted:	
ex 6303 (e)	- - - unembroidered	Manufacture from yarn
ex 6303 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6304	Other furnishing articles, excluding those of Heading 9404.	As specified for split headings
	- of felt or non-wovens:	
ex 6304 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6304 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	- - knitted or crocheted	
ex 6304 (c)	- - - unembroidered	Complete making-up
ex 6304 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6304 (e)	- - - unembroidered	Manufacture from yarn
ex 6304 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6305	Sacks and bags, of a kind used for the packing of goods.	As specified for split headings
	- of felt or non-wovens:	
ex 6305 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6305 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached

HS 2012 Code	Description of goods	Primary rules
	- other:	
	- - knitted or crocheted	
ex 6305 (c)	- - - unembroidered	Complete making-up
ex 6305 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6305 (e)	- - - unembroidered	Manufacture from yarn
ex 6305 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	As specified for split headings
	- Tarpaulins, awnings and camping goods, of felt or non-wovens:	
ex 6306 (a)	- - not impregnated, coated, covered or laminated	Manufacture from fibres
ex 6306 (b)	- - impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other tarpaulins, awnings and camping goods:	
	- - knitted or crocheted	
ex 6306 (c)	- - - unembroidered	Complete making-up
ex 6306 (d)	- - - embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product
	- - not knitted or crocheted:	
ex 6306 (e)	- - - unembroidered	Manufacture from yarn
ex 6306 (f)	- - - embroidered	Manufacture from yarn Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

HS 2012 Code	Description of goods	Primary rules
ex 6306 (g)	sunblinds; tents; sails for boats, sailboards or landcraft;	CTH
6307	Other made up articles, including dress patterns.	As specified for subheadings
6307 10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	Manufacture from yarn
6307 20	- Life-jackets and life-belts	Manufacture in which the value of the materials used does not exceed 40 % of the ex-works price of the product
6307 90	- Other	Manufacture in which the value of 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.	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25 % of the ex-works price of the set
6309	Worn clothing and other worn articles.	Collection and packing for shipment
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	CTH

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406

HS 2012 Code	Description of goods	Primary rules
6402	Other footwear with outer soles and uppers of rubber or plastics.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406
6405	Other footwear.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 6406

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 69

Ceramic products

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 6911 to ex 6913	Ceramic tableware, kitchenware, other household articles and toilet articles; statuettes and other ornamental ceramic articles and toilet articles, decorated	CTH

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 7117	Ceramic imitation jewellery, decorated	CTH

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

CHAPTER 72

Iron and steel

Definition

For the purposes of this Chapter, the expressions 'cold-rolled (cold-reduced)' and 'cold-formed' mean cold reduction resulting in changes to the crystalline structure of the workpiece. The expressions do not include very light cold-rolling and cold-forming processes (skin pass or pinch pass) which act only on the surface of the material and do not result in change to its crystalline structure.

Chapter Note

For the purposes of this Chapter, a change of classification resulting only from cutting is not to be considered as origin-conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH
7202	Ferro-alloys.	CTH
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms.	CTH
7204	Ferrous waste and scrap; re-melting scrap ingots of iron or steel.	As specified for split headings
ex 7204 (a)	- Ferrous waste and scrap	The origin of the goods of this split heading shall be the country where they were derived from manufacturing or processing operations or from consumption
ex 7204 (b)	- Re-melting scrap ingots of iron or steel	The origin of the goods of this split heading shall be the country where the waste and scrap used to obtain them were derived from manufacturing or processing operations or from consumption
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel.	As specified for subheadings
7205 10	- Granules	CTH
	- Powders:	
7205 21	- - Of alloy steel	As specified for split subheadings
ex 7205 21 (a)	- - - Mixed powders of alloy steel	CTSH or CTSHS provided recasting or atomizing of the cast alloy

HS 2012 Code	Description of goods	Primary rules
ex 7205 21 (b)	- - - Unmixed powders of alloy steel	CTSH
7205 29	- - Other	As specified for split subheadings
ex 7205 29 (a)	- - - Other mixed powders	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex 7205 29 (b)	- - - Other unmixed powders	CTSH
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203).	CTH
7207	Semi-finished products of iron or non-alloy steel.	CTH, except from heading 7206
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	CTH
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	CTH
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	As specified for split headings
ex 7210 (a)	- Clad	CTHS
ex 7210 (b)	- Plated or coated with tin, and printed or lacquered	CTH
ex 7210 (c)	- Plated or coated with zinc, and corrugated	CTH
ex 7210 (d)	- Other	CTH
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	As specified for split headings
ex 7211 (a)	- Hot-rolled	CTH, except from heading 7208
ex 7211 (b)	- Cold-rolled (cold-reduced)	CTHS, except from heading 7209
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	As specified for split headings
ex 7212 (a)	- Clad	CTHS, except from heading 7210

HS 2012 Code	Description of goods	Primary rules
ex 7212 (b)	- Other	CTH, except from heading 7210
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH, except from heading 7214
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	CTH, except from heading 7213
7215	Other bars and rods of iron or non-alloy steel.	CTH
7216	Angles, shapes and sections of iron or non-alloy steel.	As specified for split headings
ex 7216 (a)	- Not further worked than hot-rolled	CTH, except from heading 7208, 7209, 7210, 7211 or 7212, and except from heading 7213, 7214 or 7215 when this change results from cutting or bending.
ex 7216 (b)	- Not further worked than cold-rolled	CTH, except from heading 7209 or split heading ex 7211 (b), and except from heading 7215 when this change results from cutting or bending.
ex 7216 (c)	- Clad	CTHS
ex 7216 (d)	- Other	CTH, except from headings 7208 to 7215
7217	Wire of iron or non-alloy steel.	CTH, except from headings 7213 to 7215; or change from headings 7213 to 7215, provided the material has been cold-formed.
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more.	As specified for split headings
ex 7219 (a)	- Not further worked than hot-rolled	CTH
ex 7219 (b)	- Not further worked than cold-rolled	CTHS
ex 7219 (c)	- Clad	CTHS
ex 7219 (d)	- Other	CTHS
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm.	As specified for split headings
ex 7220 (a)	- Not further worked than hot-rolled	CTH, except from 7219
ex 7220 (b)	- Not further worked than cold rolled	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 7220 (c)	- Clad	CTHS
ex 7220 (d)	- Other	CTHS
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH, except from heading 7222
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	As specified for split headings
ex 7222 (a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 7221
ex 7222 (b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 7219 or 7220 and except from heading 7221 or split heading ex 7222 (a) when this change results from cutting or bending.
ex 7222 (c)	- Bars and rods, angles, shapes and sections, not further worked than cold-rolled	CTH, except from split heading ex 7219 (b) or ex 7220 (b); or CTHS from split heading ex 7222 (a)
ex 7222 (d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex 7222 (e)	- Other bars and rods	CTH, except from heading 7221
ex 7222 (f)	- Other angles, shape and sections	CTHS
7223	Wire of stainless steel.	CTH, except from 7221 to 7222; or change from headings 7221 to 7222, provided the material has been cold-formed.
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	As specified for split headings
ex 7225 (a)	- Not further worked than hot-rolled	CTH
ex 7225 (b)	- Not further worked than cold-rolled	CTHS
ex 7225 (c)	- Clad	CTHS
ex 7225 (d)	- Other	CTH
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	As specified for split headings
ex 7226 (a)	- Not further worked than hot-rolled	CTH, except from heading 7225
ex 7226 (b)	- Not further worked than cold-rolled	CTHS, except from cold-rolled products of heading 7225
ex 7226 (c)	- Clad	CTHS
ex 7226 (d)	- Other	CTHS, except from the same subheading

HS 2012 Code	Description of goods	Primary rules
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	CTH, except from heading 7228
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	As specified for split headings
ex 7228 (a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 7227
ex 7228 (b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 7225 or 7226, and except from heading 7227 or split heading ex 7228 (a) when this change results from cutting or bending.
ex 7228 (c)	- Bars and rods, angles, shapes and sections not further worked than cold-rolled	CTH, except from split heading ex 7225 (b) or ex 7226 (b) or CTHS from split heading ex 7228 (a)
ex 7228 (d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex 7228 (e)	- Other bars and rods	CTHS
ex 7228 (f)	- Other angles, shapes and sections	CTHS
7229	Wire of other alloy steel.	CTH, except from headings 7227 to 7228; or change from headings 7227 to 7228, provided the material has been cold-formed.

CHAPTER 73

Articles of iron or steel

Chapter Note

For heading 7318, mere attachment of constituting parts without grinding to shape, heat treatment and surface treatment operation is not to be considered as origin-conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	CTH
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 specialized for jointing or fixing rails.	CTH

HS 2012 Code	Description of goods	Primary rules
7303	Tubes, pipes, and hollow profiles, of cast iron	CTH
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	As specified for subheadings
	- Line pipe of a kind used for oil or gas pipelines:	
7304 11	- - Of stainless steel	CTH
7304 19	- - Other	CTH
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	
7304 22	- - Drill pipe of stainless steel	CTH
7304 23	- - Other drill pipe	CTH
7304 24	- - Other, of stainless steel	CTH
7304 29	- - Other	CTH
	- Other, of circular cross-section, of iron or non-alloy steel:	
7304 31	- - Cold-drawn or cold-rolled (cold-reduced)	CTH; or change from hollow profiles of subheading 7304 39
7304 39	- - Other	CTH
	- Other, of circular cross-section, of stainless steel:	
7304 41	- - Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304 49
7304 49	- - Other	CTH
	- Other, of circular cross-section, of other alloy steel:	
7304 51	- - Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304 59
7304 59	- - Other	CTH
7304 90	- Other	CTH
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	CTH

HS 2012 Code	Description of goods	Primary rules
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CTH
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 frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	As specified for split headings
ex 7308 (a)	- Structures	CTHS
ex 7308 (b)	- Parts of structures	CTH
ex 7308 (c)	- Other	CTH, except from headings 7208 to 7216, 7301, 7304 to 7306
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
7311	Containers for compressed or liquefied gas, of iron or steel.	CTH
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH

HS 2012 Code	Description of goods	Primary rules
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	CTH
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH
7315	Chain and parts thereof, of iron or steel.	CTH
7316	Anchors, grapnels and parts thereof, of iron or steel.	CTH
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH
7320	Springs and leaves for springs, of iron or steel.	CTH
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts thereof, of iron or steel.	CTH
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	CTH

HS 2012 Code	Description of goods	Primary rules
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	CTH
7324	Sanitary ware and parts thereof, of iron or steel.	CTH
7325	Other cast articles of iron or steel.	CTH
7326	Other articles of iron or steel	CTH

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Primary Rule: Goods or parts produced from blanks

(a) The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:

(i) was not capable of functioning, and

(ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould;

(b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	As specified for subheadings
8202 10	- Hand saws	CTH

HS 2012 Code	Description of goods	Primary rules
8202 20	- Band saw blades	CTSH
	- Circular saw blades (including slitting or slotting saw blades):	
8202 31	- - With working part of steel	CTSH
8202 39	- - Other, including parts	As specified for split subheadings
ex 8202 39 (a)	- - Saw teeth and tooth segments for circular saws	CTH
ex 8202 39 (b)	- - Other	CTSHS
8202 40	- Chain saw blades	As specified for split subheadings
ex 8202 40 (a)	- - Saw teeth and tooth segments for chain saws	CTH
ex 8202 40 (b)	- - Other	CTSHS
	- Other saw blades:	
8202 91	- - Straight saw blades, for working metal	CTSH
8202 99	- - Other	CTSH
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CTSH
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CTSH
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH

HS 2012 Code	Description of goods	Primary rules
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale.	CTH
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	As specified for subheadings
	- Rock drilling or earth boring tools:	
8207 13	- - With working part of cermets	CTSH
8207 19	- - Other, including parts	As specified for split subheadings
ex 8207 19 (a)	- - Parts	CTH
ex 8207 19 (b)	- - Other	CTSHS
8207 20	- Dies for drawing or extruding metal	CTSH
8207 30	- Tools for pressing, stamping or punching	CTSH
8207 40	- Tools for tapping or threading	CTSH
8207 50	- Tools for drilling, other than for rock drilling	CTSH
8207 60	- Tools for boring or broaching	CTSH
8207 70	- Tools for milling	CTSH
8207 80	- Tools for turning	CTSH
8207 90	- Other interchangeable tools	CTSH

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Primary Rule: Parts and accessories produced from blanks:

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a), are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

Definition of 'Assembly of semi-conductor products' for the purpose of heading 8473

'Assembly of semi-conductor products' means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

Chapter Notes

Note 1: Collection of parts:

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection

Note 2: Assembly of the collection of parts:

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection

Note 3: Disassembly of goods:

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of 'list rules'. The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 8443	Photocopying apparatus incorporating an optical system or of the contact type	CTH
ex 8473	Memory Modules	CTH or Assembly of semi-conductor products

HS 2012 Code	Description of goods	Primary rules
ex 8482	Ball, roller or needle roller bearings, assembled	Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings

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

Primary Rule: Parts and accessories produced from blanks:

(1) The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a) are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

(2) Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

Definition of 'assembly of semi-conductor products' for the purposes of headings 8535, 8536, 8537, 8541 and 8542

'Assembly of semi-conductor products' means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

Chapter Notes

Note 1: Collection of parts:

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection.

Note 2: Assembly of the collection of parts:

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection.

Note 3: Disassembly of goods:

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of 'list rules'. The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence such as origin marks on the part itself or documents.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 8501	Crystalline silicon photovoltaic modules or panels	CTH, except from heading 8541

HS 2012 Code	Description of goods	Primary rules
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH, except from heading 8529
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.	CTH, except from heading 8529
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 volts.	CTH, except from heading 8538; or Assembly of semi-conductor products
ex 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1 000 volts.	CTH, except from heading 8538; or Assembly of semi-conductor products
ex 8537 10	Intelligent semiconductor based motor-driver-module for control of electrical motordrives with variable speed settings for voltage < 1 000 V	CTH, except from heading 8538; or Assembly of semi-conductor products
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	As specified for split headings
ex 8541 (a)	Crystalline silicon photovoltaic cells, modules or panels	CTH
ex 8541 (b)	other	CTH or Assembly of semi-conductor products
8542	Electronic integrated circuits	CTH or Assembly of semi-conductor products

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Definition of 'assembly of semi-conductor products' for the purposes of headings 9026 and 9031 'Assembly of semi-conductor products' means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032.	CTH, except from heading 9033; or Assembly of semi-conductor products
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	CTH, except from heading 9033; or Assembly of semi-conductor products

CHAPTER 91

Clocks and watches and parts thereof

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 9113	Watch straps, watch bands and watch bracelets, and parts thereof, of textiles.	CTH

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

Chapter Note

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or change of subheading), changes which result from change of use are not to be considered as origin conferring.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules, the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the value of the materials.

HS 2012 Code	Description of goods	Primary rules
ex 9401 and ex 9403	Ceramic seats (other than those of heading 9402), whether or not convertible into beds, and other furniture, and parts thereof, decorated.	CTH
ex 9405	Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included, decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included, decorated	CTH

ANNEX 22-02

Application for an information certificate INF 4 and Information certificate INF 4

Application for an information certificate INF 4

— Supplier (name, full address, country)

— Consignee (name, full address, country)

— Invoice Numbers

— Item Number, Mark and Numbers, Number and kind of packages, Description of goods

— Gross mass (kg) or other measure (l, m^3, etc.…)

— Declaration by the supplier

Information certificate INF 4

— Supplier (name, full address, country)

— Consignee (name, full address, country)

— Invoice Numbers

— Item Number, Mark and Numbers, Number and kind of packages, Description of goods

— Gross mass (kg) or other measure (l, m^3, etc.…)

— Customs endorsement

— Declaration by the supplier

ANNEX 22-03

Introductory notes and list of working or processing operations which confer originating status

PART I

INTRODUCTORY NOTES

Note 1 – General introduction

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 generalised system of preferences (GSP). The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in Regulation (EU) No 978/2012 (for the period from 1 January 2014 to 31 December 2023).

1.2. This Annex lays down the conditions pursuant to Article 45 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:

(a) through working or processing a maximum content of non-originating materials is not exceeded;

(b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading 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 – The structure of the list

2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, 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 heading as described in column 2.

2.2. Where several Harmonized System headings or sub-headings 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 Harmonized System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent 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. In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries listed in Annex II to Regulation (EU) No 978/2012. However, for some products originating in beneficiary countries of the special arrangement for least developed countries, as listed in Annex IV to Regulation (EU) No 978/2012 ('LDC beneficiary countries'), a less stringent rule shall apply. In these cases, column 3 is split into two subcolumns, (a) and (b), with subcolumn (a) showing the rule applicable to LDC beneficiary countries and subcolumn (b) showing the rule applicable to all other beneficiary countries as well as to exports from the European Union to a beneficiary country for the purposes of bilateral cumulation.

Note 3 – Examples of how to apply the rules

3.1. Article 45(2), 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 the European Union.

3.2. Pursuant to Article 47, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first subparagraph, 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 heading', then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

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.

Note 4 – General provisions concerning certain agricultural goods

4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.

4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 — Terminology used in respect of certain textile products

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

5.2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

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

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

Note 6 — Tolerances applicable to products made of a mixture of textile materials

6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)

6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

silk;

wool;

coarse animal hair;

fine animal hair;

horsehair;

cotton;

paper-making materials and paper;

flax;

true hemp;

jute and other textile bast fibres;

sisal and other textile fibres of the genus Agave;

coconut, abaca, ramie and other vegetable textile fibres;

synthetic man-made filaments;

artificial man-made filaments;

current-conducting filaments;

synthetic man-made staple fibres 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 poly(phenylene sulphide);

synthetic man-made staple fibres of poly(vinyl 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 heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

other products of heading 5605;

glass fibres;

metal fibres.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

6.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the tolerance is 20 % in respect of this yarn.

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

Note 7 — Other tolerances applicable to certain textile products

7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 8 — Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

8.1. For the purposes of headings ex 2707 and 2713, the 'specific processes' are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process ([1]);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

8.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process ([2]);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);

(k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

([1]) See Additional note 5(b) to Chapter 27 of the Combined Nomenclature.
([2]) See Additional Note 5(b) to Chapter 27 of the Combined Nomenclature.

(l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;

(n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

(o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

8.3. For the purposes of headings ex 2707 and 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, or any combination of these operations or like operations, do not confer origin.

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled of frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
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	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the weight of sugar (1) used does not exceed 40 % of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and — the weight of sugar (1) used does not exceed 40 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar [1] used does not exceed 40 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc.	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40 % of the weight of the final product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and — in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: — the individual weight of sugar [1] and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar [1] and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which — the individual weight of sugar [1] and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar [1] and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: — the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and — the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		— the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar (1) used does not exceed 40 % of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: — all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and — the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: — all the materials of Chapters 2 and 3 used are wholly obtained, and — the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar [1]) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50 % of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (2) *or* *Other* operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (3) *or* *Other* operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (3) *or* *Other* operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (3) *or* *Other* operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (2) *or* *Other* operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	(a) Least developed countries (hereinafter 'LDCs') Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2811	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from sulphur dioxide *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2840	Sodium perborate	(a) LDCs Manufacture from disodium tetraborate pentahydrate *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from disodium tetraborate pentahydrate *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	- - Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	(a) LDCs Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 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 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	(a) LDCs Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Chapter 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 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 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 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3803	Refined tall oil	(a) LDCs Refining of crude tall oil	(b) Other beneficiary countries Refining of crude tall oil

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
		or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	*or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3806 30	Ester gums	(a) LDCs Manufacture from resin acids *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from resin acids *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 3823 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 3823 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3824 60	Sorbitol other than that of sub-heading 2905 44	(a) LDCs Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product [5] *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product [5] *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
	- Polyester	(a) LDCs Manufacture from materials of any heading, except that of the product *or* Manufacture from polycarbonate of tetrabromo-(bisphenol A) *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product *or* Manufacture from polycarbonate of tetrabromo-(bisphenol A) *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3920	Ionomer sheets or film	(a) LDCs Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	(a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron (6) *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron (6) *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
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
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 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	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 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting (7)	
5007	Woven fabrics of silk or of silk waste:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving *or* Weaving accompanied by dyeing *or* Yarn dyeing accompanied by weaving *or*

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
			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)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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)

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5208 to 5212	Woven fabrics of cotton:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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)
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)	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (7)	
5407 and 5408	Woven fabrics of man-made filament yarn:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
			or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (7)	
5512 to 5516	Woven fabrics of man-made staple fibres:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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)

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres *or* Flocking accompanied by dyeing or printing (7)	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- - Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product *or* Fabric formation alone in the case of felt made from natural fibres (7)	
	- - Other	Extrusion of man-made fibres accompanied by fabric formation, *or* Fabric formation alone in the case of other felt made from natural fibres (7)	
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	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	- - Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (7)
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 (7)
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres *or* Spinning accompanied with flocking *or* Flocking accompanied by dyeing (7)
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Manufacture from coir yarn or sisal yarn or jute yarn *or* Flocking accompanied by dyeing or by printing *or* Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching (7) However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs Weaving (7) *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or flocking or coating *or* Flocking accompanied by dyeing or by printing *or* Yarn dyeing accompanied by weaving *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating *or* Flocking accompanied by dyeing or by printing	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- - Containing not more than 90 % by weight of textile materials	Weaving
	- - Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating ([7])
5905	Textile wall coverings:	
	- - Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	- - Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating *or*

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		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]):
5906	Rubberised textile fabrics, other than those of heading 5902:	
	- - Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting *or* Knitting accompanied by dyeing or by coating *or* Dyeing of yarn of natural fibres accompanied by knitting ([7])
	- - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	- - Other	Weaving accompanied by dyeing or by coating *or* Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating *or* Flocking accompanied by dyeing or by printing *or* Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- - Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- - Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- - Polishing discs or rings other than of felt of heading 5911	Weaving	
	- - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	(a) LDCs Weaving (7)	(b) Other beneficiary countries Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving *or* Weaving accompanied by dyeing or by coating Only the following yarns may be used: — coir yarn — yarn of polytetrafluoroethylene (12), — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*-phenylenediamine and isophthalic acid, — monofil of polytetrafluoroethylene (12),

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
			— yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide), — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([12]), — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	- - Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving ([7]) *or* Weaving accompanied by dyeing or by coating	
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting *or* Knitting accompanied by dyeing or by flocking or by coating *or* Flocking accompanied by dyeing or by printing *or* Dyeing of yarn of natural fibres accompanied by knitting *or* Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) ([7]) ([9])
	- - Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) *or* Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ([7])	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) *or* Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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]
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product [9] [9]
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted		
	- - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) [7] [10]
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) [10]	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) *or* Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting) (9)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- - Embroidered	Weaving accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9) *or* Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7) (9)	
	- - Other	Weaving accompanied by making-up (including cutting) *or* Making-up preceded by printing accompanied by at least two preparatory 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)	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
	- - Embroidered	Weaving accompanied by making-up (including cutting) *or* Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)	
	- - Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) *or* Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting) (9)	
	- - Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- - Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) (9)
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
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) (11)	
	- - Other	Weaving or knitting accompanied by making-up (including cutting)	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
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 land-craft; 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
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 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semi-conductor grade in accordance with SEMII-standards ([8])	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product *or* Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product *or* Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product *or* Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals:	
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 *or* Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 *or* Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product *or* Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
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 pates (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
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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 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 Harmonised 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
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
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8482	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8503 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8503 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	(a) LDCs Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
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
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8538 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8538 *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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
ex 8542 31, ex 8542 32, ex 8542 33, ex 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
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	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(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 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 90	Optical, 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 *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
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
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product *or* Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
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
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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 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

(1) See Introductory Note 4.2.
(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) See Introductory Note 6.
(11) 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.
(12) SEMII – Semiconductor Equipment and Materials Institute Incorporated

ANNEX 22-04

Materials excluded from regional cumulation ([1]) ([2])

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka	Group IV ([3]) Argentina, Brazil, Paraguay, Uruguay
Harmonised System or Combined Nomenclature code	Description of materials			
0207	Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen	X		
ex 0210	Meat and edible meat offal of poultry, salted, in brine, dried or smoked	X		
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates			X
ex 0407	Eggs in shell of poultry, other than for hatching		X	
ex 0408	Eggs, not in shell, and egg yolks, other than unfit for human consumption		X	
0709 51 ex 0710 80 0710 40 00 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried Sweetcorn (uncooked or cooked by steaming or boiling in water) frozen	X	X	X
0714 20	Sweet potatoes			X
0811 10 0811 20	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter			X
1006	Rice	X	X	
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X	

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka	Group IV (3) Argentina, Brazil, Paraguay, Uruguay
1108 20	Inulin			X
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates			X
1701 and 1702	Cane or beet sugar and chemically pure sucrose, and other sugars, sugar syrups, artificial honey and caramel	X	X	
1704 90	Sugar confectionery, not containing cocoa, other than chewing gum	X	X	X
ex 1806 10	Cocoa powder, containing 65 % or more by weight of sucrose/isoglucose	X	X	X
1806 20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	X	X	X
1901 90 91 1901 90 99	Other food preparations than preparations for infant use, put up for retail sale, than mixes and doughs for the preparation of bakers' wares of heading 1905 and than malt extract	X	X	X
ex 1902 20	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates or containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
2001 90 30	Sweetcorn (*Zea mays* var. saccharata), prepared or preserved by vinegar or acetic acid	X	X	X
2003 10	Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	X	X	X

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka	Group IV [3] Argentina, Brazil, Paraguay, Uruguay
2005 80 00	Sweetcorn (*Zea mays* var. saccharata), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	X	X	X
ex 2007 10	Homogenised jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, containing more than 13 % by weight of sugar			X
2007 99	Non homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, other than of citrus fruit			X
2008 20 2008 30 2008 40 2008 50 2008 60 2008 70 2008 80 2008 93 2008 97 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved			X
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			X
ex 2101 12	Preparations with a basis of coffee	X	X	X
ex 2101 20	Preparations with a basis of tea or maté	X	X	X
2106 90 92 2106 90 98	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances and than compound alcoholic preparations (other than those based on odoriferous substances) of a kind used for the manufacture of beverages and other than flavoured or coloured sugar syrups	X	X	X
2204 30	Grape must other than grape must with fermentation prevented or arrested by the addition of alcohol			X

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka	Group IV (3) Argentina, Brazil, Paraguay, Uruguay
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			X
2206	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			X
2207 10 00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher		X	X
ex 2208 90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages		X	X
2905 43 00	Mannitol	X	X	X
2905 44	D-glucitol (sorbitol)	X	X	X
3302 10 29	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0,5 %, containing, by weight, more than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	X	X	X
3505 10	Dextrins and other modified starches	X	X	X

(1) Materials for which an 'X' is indicated

(2) Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

(3) Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay.

ANNEX 22-05

Working excluded from GSP regional cumulation (textile products)

Working such as:

— fitting of buttons and/or other types of fastenings,

— making of button-holes,

— finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses, etc.,

— hemming of handkerchiefs, table linen, etc.,

— fitting of trimmings and accessories such as pockets, labels, badges, etc.,

— ironing and other preparations of garments for sale 'ready-made',

— or any combination of such working.

ANNEX 22-11

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

PART I

INTRODUCTORY NOTES

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 61.

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

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

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

3.1. The provisions of Article 61, 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 territory or in the Union.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading ex 7224.

If this forging has been forged in the beneficiary country or territory from a non-originating ingot, it has already acquired originating status by virtue of the rule for 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 or territory. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

3.3. Without prejudice to Note 3.2, where a rule uses the expression 'Manufacture from materials of any heading', then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

Example:

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

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

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

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

Note 4:

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

4.2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

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

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

Note 5:

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

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

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper-making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus Agave,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man-made filaments,

— artificial man-made filaments,

— current-conducting filaments,

— synthetic man-made staple fibres 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 poly(phenylene sulphide),

— synthetic man-made staple fibres of poly(vinyl 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 heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading 5605.

Example:

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

Example:

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

Example:

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

Example:

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

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

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

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

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

Example:

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

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

Note 7:

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

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation process ([1]);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation process ([1]);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

([1]) Additional note 5(b) to Chapter 27 of the Combined Nomenclature.

(g) polymerisation;

(h) alkylation;

(ij) isomerisation;

(k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);

(l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % 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 of 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 heading ex 2712 only, de-oiling by fractional crystallisation.

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

PART II

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

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained, — all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	—
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: — all the materials of Chapter 6 used are wholly obtained, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	—
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example; balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
1507 to 1515	Vegetable oils and their fractions:		
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: — all the materials of Chapter 2 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	—
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: — all the materials of Chapters 2 and 4 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from animals of Chapter 1, and/or — in which all the materials of Chapter 3 used are wholly obtained	—
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	—
Chapter 18	Cocoa and cocoa preparations	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	—
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture: — from materials of any heading, except that of the product, and	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product	
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:		
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and — all the materials of Chapters 2 and 3 used are wholly obtained	—
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials of any heading, except those of heading 1806, — in which all the cereals and flour (except durum wheat and *Zea indurata* maize, and their derivatives) used are wholly obtained, and	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	—
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	—
ex Chapter 21	Miscellaneous edible preparations, except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: — from materials of any heading, except that of the product, and	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— in which all the chicory used is wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: — from materials of any heading, except that of the product, and — in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product	—
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which all the grapes or materials derived from grapes used are wholly obtained	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and — in which all the fruit juice used (except that of pine-apple, lime or grapefruit) is originating	—
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	—
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used are originating, and — all the materials of Chapter 3 used are wholly obtained	—
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
Ee 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
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	
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) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example; bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other:		
	- - Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- - Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	Manufacture: — from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 3006	Waste pharmaceuticals specified in note 4(k) to Chapter 30	The origin of the product in its original classification shall be retained	
	- Sterile surgical or dental adhesion barriers, whether or not absorbable:		
	- - made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- - made of fabrics	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	- Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	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, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes ([3])	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ([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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ([1]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3404	Artificial waxes and prepared waxes:		
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and — materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	The following of this heading: - - Prepared binders for foundry moulds or cores based on natural resinous products - - Naphthenic acids, their water-insoluble salts and their esters - - Sorbitol other than that of heading 2905 - - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- - Ion exchangers - - Getters for vacuum tubes - - Alkaline iron oxide for the purification of gas - - Ammoniacal gas liquors and spent oxide produced in coal gas purification - - Sulphonaphthenic acids, their water-insoluble salts and their esters - - Fusel oil and Dippel's oil - - Mixtures of salts having different anions - - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and	Manufacture in which the value of al the materials used does not exceed 25 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	
	- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	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)	
	- Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other:		
	- - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([5])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- - Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([5])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 3920	- Ionomer sheets or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron (6)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
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	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
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	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
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	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
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 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	- Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — other natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	—
5007	Woven fabrics of silk or of silk waste:		
	- Incorporating rubber thread	Manufacture from single yarn (7)	
	- Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	—
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	- Incorporating rubber thread	Manufacture from single yarn (7)	
	- Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning,	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	—
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn (7)	
	- Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning,	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ([7]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	—
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ([7])	
	- Other	Manufacture from ([7]): — coir yarn — jute yarn — natural fibres,	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ([7]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	—
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ([7])	
	- Other	Manufacture from ([7]): — coir yarn, — natural fibres,	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	—
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn (7)	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (7): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials	—
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Manufacture from (7): — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402,	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— 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	
	- Other	Manufacture from ([7]): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp	—
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	Manufacture from ([7]): — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	—
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	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	—
Chapter 57	Carpets and other textile floor coverings:		
	- Of needleloom felt	Manufacture from (7): — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Of other felt	Manufacture from ([7]): — natural fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	—
	- Other	Manufacture from ([7]): — coir yarn or jute yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn ([7])	
	- Other	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, 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	
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ([7])	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from ([7]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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	
5906	Rubberised textile fabrics, other than those of heading 5902:		
	- Knitted or crocheted fabrics	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	—
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	- Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, 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	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	- 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	Manufacture from ([7]): - coir yarn, - the following materials: - - 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 *m*-phenylenediamine and isophthalic acid, - - monofil of polytetrafluoroethylene ([8]), - - yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide), - - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([8]),	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		- - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 cyclohexanediethanol and isophthalic acid, - - natural fibres, - - man-made staple fibres not carded or combed or otherwise processed for spinning, or - - chemical materials or textile pulp	
	- Other	Manufacture from ([7]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	—
Chapter 60	Knitted or crocheted fabrics	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	—
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- 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	Manufacture from yarn ([7]) ([9])	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	—
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ([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	Manufacture from yarn ([9]) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([9])	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([9]) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([9])	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn ([7]) ([9]) 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])	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from unbleached single yarn (7) (9) or Making up, followed 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 all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Manufacture from yarn (9) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (9) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (9)	
	- Interlinings for collars and cuffs, cut out	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from yarn ([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	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	Manufacture from ([7]): — natural fibres, or — chemical materials or textile pulp	—
	- Other:		
	- - Embroidered	Manufacture from unbleached single yarn ([9]) ([10]) or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from unbleached single yarn ([9]) ([10])	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	—
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Of nonwovens	Manufacture from [7] [9]: — natural fibres, or — chemical materials or textile pulp	—
	- Other	Manufacture from unbleached single yarn [8] [9]	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres [10]	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	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)	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([11])	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	—
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or 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	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
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 of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, 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 of heading 7206, 7218 or 7224	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting 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	
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	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	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, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
7601	Unwrought aluminium	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste and scrap	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: — from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
7801	Unwrought lead:		
	- Refined lead	Manufacture from 'bullion' or 'work' lead	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	- Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except that of the product	
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	
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	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example; for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	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	—
8208	Knives and cutting blades, for machines or for mechanical appliances	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	—
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
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	
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, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and — the thread-tension, crochet and zigzag mechanisms used are originating	—
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8456, 8457 to 8465 and ex 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8456 and ex 8466	- water-jet cutting machines; - parts and accessories of water-jet cutting machines	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof - machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528;	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording or reproducing apparatus Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % 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.		
	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Proximity cards and 'smart cards' with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- 'Smart cards' with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital camerasand video camera recorders	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	—	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus;	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1 000 Volt	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt; connectors for optical fibres, optical fibre bundles or cables		
	- - Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- - Connectors for optical fibres, optical fibre bundles or cables		
	- - of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- - of ceramics	Manufacture from materials of any heading, except that of the product	
	- - of copper	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8542	Electronic integrated circuits:		
	- - Monolithic integrated circuits	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- - Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % 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 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % 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		

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- - Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	- - Not exceeding 50 cm^3	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- - Exceeding 50 cm^3	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9105	Other clocks	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — from materials of any heading, except that of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
		— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: — the value of the cloth does not exceed 25 % of the ex-works price of the product, and — all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
ex 9503	- Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	—
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

(1) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.
(2) For the special conditions relating to 'specific processes', see Introductory Note 7.2.
(3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
(4) A 'group' is regarded as any part of the heading separated from the rest by a semicolon.
(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 5.
(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 6.
(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 6.
(11) SEMII — Semiconductor Equipment and Materials Institute Incorporated.

ANNEX 22-13

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.

Spanish Version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº … (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial. … (2).

Danish Version

Eksportøren af varer, der er omfattet af nærværende dokument (toldmyndighedernes tilladelse nr. … (1)), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i. … (2).

German Version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. … (1)) der Waren, auf die sich dieses Handels-papier bezieht, erklärt, daß diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte. … (2) Ursprungswaren sind.

Greek Version

0 εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ.… (1)) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής. (2).

English Version

The exporter of the products covered by this document (customs authorization No … (1)) declares that, except where otherwise clearly indicated, these products are of. … (2) preferential origin.

French Version

L'exportateur des produits couverts par le présent document (autorisation douanière nº. … (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle. … (2).

Italian Version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. … (1)) dichiara che, salvo indicazióne contraria, le merci sono di origine preferenziale. … (2).

Dutch Version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. … (1)), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële … oorsprong zijn (2).

Portugese Version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º … (1)), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial … (2).

Finnish Version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o. … (1)) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja … alkuperätuotteita (2).

Swedish Version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. … ([1])) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande … ursprung ([2]).

Czech Version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení … ([1])) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v … ([2]).

Estonian Version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. … ([1])) deklareerib, et need tooted on … ([2]) sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Latvian Version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. … ([1])), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no … ([2]).

Lithuanian Version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. … ([1])) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra … ([2]) preferencinės kilmės prekės.

Hungarian Version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: … ([1])) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk kedvezményes … ([2]) származásúak.

Maltese Version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. … ([1])) jiddikjara li, ħlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali … ([2]).

Polish Version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr … ([1])) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają … ([2]) preferencyjne pochodzenie.

Slovenian Version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št … ([1])) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno … ([2]) poreklo.

Slovak Version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia … ([1])) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v … ([2]).

Bulgarian Version

Износителят на продуктите, обхванати от този документ (митническо разрешение № … ([1])) декларира, че освен където ясно е отбелязано друго, тези продукти са с … преференциален произход ([2]).

Romanian Version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. … ([1])) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială … ([2]).

Croatian Version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. … [1]) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi … [2] preferencijalnog podrijetla.

.....

(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] When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

[2] Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

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

[4] See Article 117 (5). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 32-01

Guarantor's undertaking — Individual guarantee

Common data requirements

(1) Guarantor: Surname and forename or name of firm

(2) Guarantor: Full address

(3) the office of guarantee

(4) maximum amount of the undertaking

(5) Surname and forename, or name of firm and full address of the person providing the guarantee

(6) One of the following customs operations:

(a) temporary storage,

(b) Union transit procedure,

(c) common transit procedure,

(d) customs warehousing procedure,

(e) temporary admission procedure with total relief from import duty,

(f) inward processing procedure,

(g) end-use procedure,

(h) release for free circulation under normal customs declaration without deferred payment,

(i) release for free circulation under normal customs declaration with deferred payment,

(j) release for free circulation under a customs declaration lodged in accordance with Article 166 of the Code,

(k) release for free circulation under a customs declaration lodged in accordance with Article 182 of the Code,

(l) temporary admission procedure with partial relief from import duty,

(m) if another – indicate the other kind of operation.

(7) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee

(8) The person signing the document must enter the following by hand before his or her signature: 'Guarantee for the amount of …' (the amount being written out in letters)

(9) office of guarantee – date of approval of undertaking – declaration covered by the guarantee

ANNEX 32-02

Guarantor's undertaking — Individual guarantee in the form of vouchers

COMMON/UNION TRANSIT PROCEDURE

(1) Guarantor: Surname and forename or name of firm

(2) Guarantor: Full address

(3) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

(4) The signature must be preceded by the following in the signatory's own handwriting: 'Valid as guarantee voucher'.

(5) office of guarantee – date of approval of undertaking

ANNEX 32-03

Guarantor's undertaking — Comprehensive guarantee

Common data requirements

(1) Guarantor: Surname and forename or name of firm

(2) Guarantor: Full address

(3) Office of guarantee

(4) Maximum amount of the undertaking

(5) Surname and forenames, or name of firm, and full address of the person providing the guarantee.

(6) The reference amounts for the different procedures covered

(7) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee:

(8) The person signing the document must enter the following by hand before his or her signature: 'Guarantee for the amount of……..', the amount being written in letters.

(9) office of guarantee – date of approval of undertaking

ANNEX 32-04

Notification to guarantor of non-discharge of Union transit procedure

The common data requirements of the notification are:

(a) the name and the address of the customs authority of the Member State of departure competent to notify the guarantor that the procedure has not been discharged;

(b) the name and the address of the guarantor;

(c) the guarantee reference number;

(d) the MRN and date of the customs declaration;

(e) the name of the customs office of departure;

(f) the name of the holder of the procedure;

(g) the amount involved.

ANNEX 32–05

Notification to guarantor of liability for debt in Union transit procedure

The common data requirements of the notification are:

(a) the name and the address of the customs authority competent for the place where the customs debt is incurred;

(b) the name and the address of the guarantor;

(c) the guarantee reference number;

(d) the MRN and date of the customs declaration;

(e) the name of the customs office of departure;

(f) the name of the holder of the procedure;

(g) the amount notified to the debtor.

ANNEX 33-01

Claim for payment to the guaranteeing association of debt in transit procedure under ATA/e-ATA carnet

The common data requirements of the notification are:

(a) the name and the address of the customs authority competent for the place where the customs debt is incurred;

(b) the name and the address of the guaranteeing association;

(c) the guarantee reference number;

(d) the number and date of the carnet;

(e) the name of the customs office of departure;

(f) the name of the holder of the procedure;

(g) the amount notified to the debtor.

ANNEX 33-02

Notification to guarantor of liability for debt in transit procedure under CPD carnet

The common data requirements of the notification are:

(a) the name and the address of the customs authority competent for the place where the customs debt is incurred;

(b) the name and the address of the guaranteeing association;

(c) the guarantee reference number;

(d) the number and date of the carnet;

(e) the name of the customs office of departure;

(f) the name of the holder of the procedure;

(g) the amount notified to the debtor.

ANNEX 33-03

Model of the information memo on the claim for payment to the guaranteeing association of the debt in transit procedure under ATA/e-ATA carnet

Common data requirements

Date of dispatch

(1) ATA carnet No:

(2) Issued by the Chamber of Commerce of:

City:

Country:

(3) On behalf of:

Holder:

Address:

(4) Expiry date of carnet:

(5) Date set for re-exportation (3):

(6) Number of transit/import voucher (4):

(7) Date of endorsement of voucher:

Signature and stamp of the issuing coordinating office.

ANNEX 33-04

Taxation form for calculation of duties and taxes resulting from the claim for payment to the guaranteeing association of the debt in transit procedure under ATA/e-ATA carnet

TAXATION FORM

Of .. .. No .....

The following particulars must be given in the order shown:

(1) ATA carnet No:

.. . .

(2) Number of transit export voucher(s):

.. ..

.. ..

(3) Date of endorsement of voucher:

... .

(4) Holder and address:

. ...

. ...

.. ..

.. ..

(5) Chamber of commerce:

.. . .

(6) Country of origin:

.. . .

(7) Date of expiry of carnet:

... .

(8) Date set for the re-exportation of the goods:

(9) Customs office of entry:

.. ..

(10) Customs office of temporary admission:

.. ..

(11) Trade description of goods:

.. . .

.. . .

.. . .

.. . .

(12) CN code:

(45) Number of pieces.

.. . .

(46) Weight or volume.

(47) Value

.. . .

(48) Breakdown of duties and taxes

Type Taxable amount Rate Amount Exchange rate

Total

Total in words.

.. ..;

(49) Customs office:

... .

Or. Datum:

....

Place and date Name

—

(1) Delete whichever is inapplicable

ANNEX 33-05

Model of discharge indicating that claim proceedings have been initiated with respect to the guaranteeing association in the Member State where the customs debt is incurred in transit procedure under ATA/e-ATA carnet

Letter heading of the coordinating office of the second Member State submitting the claim

Addressee: coordinating office of the first Member State submitting the original claim.

Date of dispatch

(1) ATA carnet No

(2) The relevant Chamber of Commerce

City

Country

(3) On behalf of:

Holder:

Address:

(4) Expiry date of the carnet

(5) Date set for re-exportation

(6) Number of transit/import voucher

(7) Date of endorsement of voucher

Signature and stamp of issuing coordinating office.

ANNEX 33-06

Request for supplementary information where goods are situated in another Member State

Common data requirements

(1) Name and address of decision taking customs authority

(2) Repayment/remission of duties — File reference of decision taking customs authority

(3) Name and address of the customs office of the Member State where the goods are situated

(4) Application of provisions on mutual assistance between the customs authorities

(5) Location of goods (if applicable)

(6) Name and full address of person from whom the information may be obtained or who can assist the customs office of the Member State where the goods are situated

(7) List of documents attached

(8) Purpose of the request

(9) Decision taking customs authority – place and date – signature – stamp

(10) Information obtained

(11) Result of examination carried out

(12) Place and date

(13) Signature and official stamp

ANNEX 33-07

Remission/repayment

Common data requirements

(1) Name and address of the person concerned

(2) Indication of applicable article of DA

(3) Name and address of the customs office which granted repayment/remission

(4) Reference to the decision granting repayment/remission

(5) Name and address of monitoring customs office

(6) Description of the goods, number and type

(7) CN code of the goods

(8) Quantity or net mass of the goods

(9) Customs value of the goods

(10) Date and relevant box to be ticked

(11) Place and date and signature

(12) Stamp

(13) Observations

ANNEX 61-01

Banana weighing certificates – data requirements

(1) Authorised weigher name

(2) Weighing certificate issuance date and number

(3) Trader reference

(4) Identity of means of transport at arrival

(5) Country of origin

(6) Number and type of packaging

(7) Total established net weight

(8) Brand(s)

(9) Inspected units of packed bananas

(10) Total gross weight of inspected units of packed bananas

(11) Number of units of packed bananas inspected

(12) Average gross weight

(13) Tare

(14) Average net weight per unit of packed bananas

(15) Signature and stamp of the authorised weigher

(16) Place and date

ANNEX 62-01

Information sheet INF 3 — data requirements

Information sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

A. PART FOR THE DECLARANT

(1) Box 1: Exporter

Give the name or trade name and the full address including Member State.

(2) Box 2: Consignee at the time of export

(3) Box 3: Country to which goods consigned at the time of export

(4) Box 4: Number, kind, marks and numbers of packages and description of goods exported

Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export declaration.

(5) Box 5: Gross weight

Give the quantity appearing in the export declaration.

(6) Box 6: Net weight

Give the quantity appearing in the export declaration.

(7) Box 7: Statistical value

Give the statistical value at the time of export in the currency of the Member State of export.

(8) Box 8: Quantity for which information sheet is required

Give details of net weight, volume, etc. which the person concerned wishes to re-import, in figures and in words.

(9) Box 9: CN Code

(10) Box 10: Additional information relating to the goods

Give details of the export document: type, reference and date.

Indicate whether the goods relate to:

(a) goods exported in completion of an inward processing operation;

(b) goods which have been released for free circulation for a specific use. This item relates to goods which have been released for free circulation in the Union, benefiting from total or partial relief from import duty by reason of their use for specific purposes.

(c) goods in one of the situations referred to in Article 28(2) TFEU. This item relates to the situation of goods at the time of their export.

(11) Box 11: Request of the exporter

Indicate the name and quality of the person signing the information sheet. Add the date, place and signature.

B. PART FOR THE CUSTOMS AUTHORITIES

(1) Box A: Endorsement by competent authorities for export licences

In the case of goods referred to in Article 159, Information Sheet INF3 may be issued only on condition that box A has been completed and endorsed by the customs authorities beforehand, where the information contained therein is required.

Add the date, place and signature.

(2) Box B: Endorsement by competent authorities for grant of refunds or other amounts provided for on exportation

In the case of goods referred to in Article 159, Information Sheet INF3 may be issued only on condition that box B has been completed and endorsed by the customs authorities beforehand in accordance with points (a) and (b)

(a) When the export of the goods did not give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on export under the common agricultural policy, that box shall bear one of the following indications:

— Sin concesión de restituciones u otras cantidades a la exportación,

— Ingen restitutioner eller andre beløb ydet ved udførslen,

— Keine Ausfuhrerstattungen oder sonstige Ausfuhrvergünstigungen,

— Δεν έτυχαν επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή,

— No refunds or other amounts granted on exportation,

— Sans octroi de restitutions ou autres montants à l'exportation,

— Senza concessione di restituzioni o altri importi all'esportazione,

— Geen restituties of andere bij de uitvoer verleende bedragen,

— Sem concessão de restituições ou outros montantes na exportação,

— Vietäessä ei myönnetty vientitukea eikä muita määriä/Inga bidrag eller andra belopp har beviljats vid exporten,

— Inga bidrag eller andra belopp har beviljats vid exporten,

— Bez vývozních náhrad nebo jiných částek poskytovaných při vývozu,

— Ekspordil ei makstud toetusi ega muid summasid,

— Bez kompensācijas vai citām summām, kas paredzētas par preču eksportēšanu,

— Eksportas teisės į grąžinamąsias išmokas arba kitas pinigų sumas nesuteikia,

— Kivitel esetén visszatérítést vagy egyéb kedvezményt nem vettek igénybe,

— L-ebda rifużjoni jew ammonti oħra mogħtija fuq esportazzjoni,

— Nie przyznano dopłat lub innych kwot wynikających z wywozu,

— Brez izvoznih nadomestil ali drugih izvoznih ugodnosti,

— Pri vývoze sa neposkytujú žiadne náhrady alebo iné peňažné čiastky,

— Без възстановявания или други предоставяни суми за или при износ,

— Fără acordarea de restituiri restituții sau alte sume la export,

— Bez izvoznih subvencija ili drugih iznosa ostvarenih pri izvozu.

(b) When the export of the goods did give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the box shall bear one of the following indications:

— Restituciones y otras cantidades a la exportación reintegradas por … (cantidad),

— De ved udførslen ydede restitutioner eller andre beløb er tilbagebetalt for … (mængde),

— Ausfuhrerstattungen und sonstige Ausfuhrvergünstigungen für … (Menge) zurückbezahlt,

— Επιδοτήσεις και άλλες χορηγήσεις κατά την εξαγωγή επεστράφησαν για … (ποσότης),

— Refunds and other amounts on exportation repaid for … (quantity),

— Restitutions et autres montants à l'exportation remboursés pour … (quantité),

— Restituzioni e altri importi all'esportazione rimborsati per … (quantità),

— Restituties en andere bedragen bij de uitvoer voor … (hoeveelheid) terugbetaald,

— Restituições e outros montantes na exportação reembolsados para … (quantidade),

— Vientituki ja muut vietäessä maksetut määrät maksettu takaisin … (määrä) osalta/De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för … (kvantitet),

— De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för … (kvantitet),

— Vývozní náhrady nebo jiné částky poskytované při vývozu vyplaceny za … (množství),

— Ekspordil makstud toetused ja muud summad tagastatud … (kogus) eest,

— Kompensācijas un citas par preču eksportēšanu paredzētas summas atmaksātas par … (daudzums),

— Grąžinamosios išmokos ir kitos eksporto atveju mokamos pinigų sumos išmokėtos už … (kiekis),

— Kivitel esetén igénybevett visszatérítés vagy egyéb kedvezmény … (mennyiség) után visszafizetve,

— Rifużjoni jew ammonti oħra fuq esportazzjoni mogħtija lura għal … (kwantita'),

— Dopłaty i inne kwoty wynikające z wywozu wypłacono za … (ilość),

— Izvozna nadomestila ali zneski drugih izvoznih ugodnosti povrnjeni za … (količina),

— Náhrady a iné peňažné čiastky pri vývoze vyplatené za … (množstvo),

— Възстановявания и други суми за …(количество), изплатени за износа,

— Restituiri și alte sume rambursate la export pentru … (cantitatea),

— Izvozna naknada ili drugi iznos pri izvozu isplaćeni za … (količina),

or

— Título de pago de restituciones u otras cantidades a la exportación anulado por … (cantidad),

— Ret til udbetaling af restitutioner eller andre beløb ved udførslen er annulleret for … (mængde),

— Auszahlungsanordnung über die Ausfuhrerstattungen und sonstigen Ausfuhrvergünstigungen für … (Menge) ungültig gemacht,

— Αποδεικτικό πληρωμής επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή ακυρωμένο για … (ποσότης),

— Entitlement to payment of refunds or other amounts on exportation cancelled for … (quantity),

— Titre de paiement des restitutions ou autres montants à l'exportation annulé pour … (quantité),

— Titolo di pagamento delle restituzioni o di altri importi all'esportazione annullato per … (quantità),

— Aanspraak op restituties of andere bedragen bij uitvoer vervallen voor … (hoeveelheid),

— Título de pagamento de restituições ou outros montantes à exportação anulado para … (quantidade),

— Oikeus vientitukeen tai muihin vietäessä maksettuihin määriin peruutettu … (määrä) osalta/Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för … (kvantitet),

— Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för … (kvantitet),

— Nárok na vyplacení vývozních náhrad nebo jiných částek poskytovaných při vývozu za … (množství) zanikl,

— Õigus saada toetusi või muid summasid ekspordil on … (kogus) eest kehtetuks tunnistatud,

— Tiesības izmaksāt kompensācijas vai citas summas, kas paredzētas par preču eksportēšanu, atceltas attiecībā uz … (daudzums),

— Teisė į grąžinamųjų išmokų arba kitų eksporto atveju mokamų pinigų sumų mokėjimą už … (kiekis) panaikinta,

— Kivitel esetén … igénybevett visszatérítésre vagy egyéb kedvezményre való jogosultság … (mennyiség) után megszűnt,

— Mhux intitolati għal ħlas ta'rifużjoni jew ammonti oħra fuq l-esportazzjoni għal … (kwantita'),

— Uprawnienie do otrzymania dopłat lub innych kwot wynikających z wywozu anulowano dla … (ilość),

— Upravičenost do izplačila izvoznih nadomestil ali zneskov drugih izvoznih ugodnosti razveljavljena za … (količina),

— Nárok na vyplatenie náhrad alebo iných peňažných čiastok pri vývoze za … (množstvo) zanikol,

— Право за плащане на възстановявания или други суми за износа е отменено за … (количество),

— Dreptul la plata restituirilor sau a altor sume la export a fost anulat pentru … (cantitatea),

— Pravo na izvoznu subvenciju ili drugi iznos ostvaren pri izvozu poništeno za … (količina),

depending on whether the refunds or other amounts provided for on exportation have or have not already been paid by the competent authorities.

Add the date, place and signature.

(3) Box C: Where a duplicate of Information Sheet INF 3 has to be issued, it shall bear one of the following indications:

— DUPLICADO,

— DUPLIKAT,

— DUPLIKAT,

— ΑΝΤΙΓΡΑΦΟ,

— DUPLICATE,

— DUPLICATA,

— DUPLICATO,

— DUPLICAAT,

— SEGUNDA VIA,

— KAKSOISKAPPALE/DUPLIKAT,

— DUPLIKAT,

— DUPLIKÁT,

— DUPLIKAAT,

— DUBLIKĀTS,

— DUBLIKATAS,

— MÁSODLAT,

— DUPLIKAT,

— DUPLIKAT,

— DVOJNIK,

— DUPLIKÁT,

— ДУБЛИКАТ,

— DUPLICAT,

— DUPLIKAT.

Add the date, place and signature.

(4) Box D: Full name and address of the customs office of export

(5) Box E: Request by the customs office of re-import

Indicate the content of the request as follows:

(a) verification of the authenticity of this Information sheet and the correctness of the information therein,

(b) other information to be supplied (to be detailed).

Indicate the following:

(a) full name and address of the customs office of re-import,

(b) date, place and signature.

(6) Box F: Reply of the competent authorities

Indicate the content of the reply as follows:

(a) confirmation of the authenticity of this Information sheet and the of correctness of the information therein,

(b) other information supplied (to be detailed),

(c) additional comments.

Indicate the following:

(a) full name and address of the competent authorities,

(b) date, place and signature.

(7) Box G: Re-import

The customs office of re-importation shall record on information sheet INF 3 the quantity of returned goods exempted from import duty. Where it is made on paper, that office shall retain the original and sending the copy, bearing the reference number and the date of declaration for free circulation, to the customs authorities who issued it.

The said customs authorities shall compare this copy with the one in their possession and retain it in their official files.

ANNEX 71-01

Supporting document where goods are declared orally for temporary admission

European Union

Temporary Admission

Supporting document for an oral customs declaration

(Article 165 of the Union Customs Code Delegated Act)

Original
For the customs office of placement

1 Declarant/holder of the authorisation *(name and address)*

2 Goods to be placed under temporary admission

Trade/technical description	Quantity	Value (and currency)
a)		
b)		
c)		
d)		
e)		

3 Place of use and kind of use of the goods and means of identifying them

4 Period for discharge and customs office(s) of discharge

5 Additional information

6 Date **Name** **Signature**

FOR CUSTOMS USE ONLY

Remarks of the customs office of placement

Period for discharge	Date of release of goods	Relevant Article of UCC DA

Means of identification

Customs office(s) of discharge

Other remarks

Date Name Signature Stamp/Address

Remarks of the customs office of discharge
The goods have been re-exported on:
Customs office of placement has been informed about the discharge on:
Other remarks:

Date Name Signature Stamp/Address

European Union

Temporary Admission

Supporting document for an oral customs declaration

(Article 165 of the Union Customs Code Delegated Act)

Copy For the holder of the authorisation

1 Declarant/holder of the authorisation *(name and address)*

2 Goods to be placed under temporary admission

Trade/technical description	Quantity	Value (and currency)
a)		
b)		
c)		
d)		
e)		

3 Place of use and kind of use of the goods and means of identifying them

4 Period for discharge and customs office(s) of discharge

5 Additional information

6 Date **Name** **Signature**

FOR CUSTOMS USE ONLY

Remarks of the customs office of placement

Period for discharge	Date of release of goods	Relevant Article of UCC DA

Means of identification

Customs office(s) of discharge

Other remarks

Date Name Signature Stamp/Address

Remarks of the customs office of discharge

The goods have been re-exported on:

Customs office of placement has been informed about the discharge on:

Other remarks:

Date Name Signature Stamp/Address

ANNEX 71-02

Sensitive goods and products

The following goods are covered by this Annex:

(1) The following agricultural products falling under one of the following sectors of the common market organization (CMO):

Beef and veal sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(o) and listed in Annex I Part XV;

Pigmeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(q) and listed in Annex I Part XVII;

Sheepmeat and goatmeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(r) and listed in Annex I Part XVIII;

Eggs sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(s) and listed in Annex I Part XIX;

Poultrymeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(t) and listed in Annex I Part XX;

Apiculture products: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(v) and listed in Annex I Part XXII;

Cereals sector: products referred to in Article 1(2)(a), Annex I Part I of Regulation (EU) No 1308/2013;

Rice sector: products referred to in Article 1(2)(b), Annex I Part II of Regulation (EU) No 1308/2013;

Sugar sector: products referred to in Article 1(2)(c), Annex I Part III of Regulation (EU) No 1308/2013;

Olive oil sector: products referred to in Article 1(2)(g), Annex I Part VII of Regulation (EU) No 1308/2013;

Milk and milk-products sector: products referred to in Article 1(2)(p), Annex I Part XVI of Regulation (EU) No 1308/2013;

Wine sector: products referred to in Article 1(2)(l), Annex I Part XII of Regulation (EU) No 1308/2013 and falling under CN codes:

0806 10 90

2009 61

2009 69

2204 21 (quality wine PDO and PGI excepted)

2204 29 (quality wine PDO and PGI excepted) 2204 30

(2) Ethyl alcohol and spirit products falling under CN codes:

2207 10

2207 20

2208 40 39 – 2208 40 99

2208 90 91 – 2208 90 99

(3) ex 2401 unmanufactured tobacco

(4) Products other than those under points 1 and 2 subject to agricultural export refund.

(5) Fishery products listed in Annex I to Council Regulation (EC) No 1379/2013 on the common organization of the markets in fishery and aquaculture products and products listed in Annex V to this regulation subject to a partial autonomous suspension.

(6) All fishery products subject to an autonomous quota.

ANNEX 71-03

List of permitted usual forms of handling

(Article 220 of the Code)

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit CN code.

(1) ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;

(2) reconstruction of the goods after transport;

(3) stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;

(4) removal of damaged or contaminated components;

(5) conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;

(6) treatment against parasites;

(7) anti-rust treatment;

(8) treatment:

— by simple raising of the temperature, without further treatment or distillation process, or

— by simple lowering of the temperature;

even if this results in a different eight-digit CN code;

(9) electrostatic treatment, uncreasing or ironing of textiles;

(10) treatment consisting in:

— stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or

— dehydration of fruits even if this results in a different eight-digit CN code;

(11) desalination, cleaning and butting of hides;

(12) addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit CN code for the added or replacement goods;

(13) dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit CN code;

(14) mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;

(15) mixing of gas or fuel oils not containing biodiesel with gas or fuel oils containing biodiesel, classified in Chapter 27 of the CN, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods even if this results in a different eight-digit CN code;

(16) mixing of gas or fuel oils with biodiesel so that the mixture obtained contains less than 0,5 %, by volume, of biodiesel, and mixing of biodiesel with gas or fuel oils so that the mixture obtained contains less than 0,5 %, by volume, of gas or fuel oils;

(17) dividing or size cutting out of goods if only simple operations are involved;

(18) packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit CN code, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;

(19) testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;

(20) dulling of pipe fittings to prepare the goods for certain markets;

(21) denaturing, even if this results in a different eight-digit CN code;

(22) any usual forms of handling, other than the abovementioned, intended to improve the appearance or marketable quality of the import goods or to prepare them for distribution or resale, provided that these operations do not change the nature or improve the performance of the original goods.

ANNEX 71-04

Special provisions concerning equivalent goods

I. CUSTOMS WAREHOUSING, INWARD AND OUTWARD PROCESSING

Conventionally produced goods and organic goods

It is not permitted to replace:

— organic goods by conventionally produced goods; and

— conventionally produced goods by organic goods.

II. INWARD PROCESSING

(1) **Rice**

Rice classified under CN code 1006 shall not be deemed equivalent unless it falls within the same eight-digit CN code of the Combined Nomenclature. Nevertheless, for rice with a length not exceeding 6,0 mm and a length/width ratio equal to or more than 3 and for rice with a length equal to or less than 5,2 mm and a length/width ratio equal to or more than 2, equivalence shall be established by determination of the length/width ratio only. The measurement of the grains shall be done in accordance with Annex A(2)(d) to Regulation (EC) No 3072/95 on the common organisation of the market in rice.

(2) **Wheat**

Equivalent goods may be used only between wheat harvested in a third country and already released for free circulation and non-Union wheat, of the same eight-digit CN code, having the same commercial quality and the same technical characteristics.

However:

— derogations from the ban on use of equivalent goods may be adopted in respect of wheat on the basis of a communication from the Commission to the Member States, after examination by the Committee,

— the use of equivalent goods is permitted between Union durum wheat and durum wheat of third-country origin, provided it is for the production of pasta falling within CN codes 1902 11 00 and 1902 19.

(3) **Sugar**

Recourse to the use of equivalent goods is permitted between non-Union raw cane sugar (CN codes 1701 13 90 and/or 1701 14 90) and sugar beet (CN code 1212 91 80) under the condition that processed products falling within CN code 1701 99 10 (white sugar) are obtained.

The equivalent quantity of raw cane sugar of standard quality as defined in point III of Part B of Annex III to Regulation (EU) No 1308/2013 shall be calculated by multiplying the quantity of white sugar with the coefficient 1,0869565.

The equivalent quantity of raw cane sugar not of standard quality shall be calculated by multiplying the quantity of white sugar with a coefficient obtained by dividing 100 by the yield of raw cane sugar. The yield of raw cane sugar shall be calculated as set out in point III of Part B of Annex III to Regulation (EU) No 1308/2013.

(4) **Live animals and meat**

Equivalent goods may not be used for inward-processing operations on live animals or meat.

Derogation from the ban on the use of equivalent goods can be made for meat which has been made subject of a communication by the Commission to the Member States, after an examination carried out by a body composed of representatives of the customs administrations of the Member States if the applicant can prove that equivalence is economically necessary and if the customs authorities transmit the draft of the procedures foreseen to control the operation.

(5) **Maize**

The use of equivalent goods between Union and non-Union maize is possible only in the following cases and subject to the following conditions:

(1) In the case of maize for use in animal feed, the use of equivalent goods is possible provided that a customs control system is set up to ensure that the non-Union maize is in fact used for processing into animal feed.

(2) In the case of maize used in the manufacture of starch and starch products, the use of equivalent goods is possible between all varieties with the exception of maizes rich in amylopectin (wax-like maize or 'waxy' maize) which are only equivalent between themselves.

(3) In the case of maize used in the manufacture of meal products, the use of equivalent goods is possible between all varieties with the exception of maizes of the vitreous type ('Plata' maize of the 'Duro' type, 'Flint' maize) which are only equivalent between themselves.

(6) **Olive oil**

A. Recourse to the use of equivalent goods is permitted only in the following cases and under the following conditions:

(1) virgin olive oil

(a) between Union extra virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(a) of Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union extra virgin olive oil of the same CN code, provided that the processing operation produces extra virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(a);

(b) between Union virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(b) of the Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union virgin olive oil of the same CN code, provided that the processing operation produces virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(b);

(c) between Union lampante virgin olive oil falling within CN code 1509 10 10 which corresponds to the description in Point 1(c) of the Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union lampante virgin olive oil of the same CN code, provided that the processed product is:

— refined olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 2 of Part VIII of the abovementioned Annex VII, or

— olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 3 of Part VIII of the said Annex VII and is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

(2) olive-pomace oil

between Union unrefined olive-pomace oil falling within CN code 1510 00 10 which corresponds to the description in Point 4 of Part VIII of Annex VII to Regulation (EC) No 1234/2007 and non-Union unrefined olive-pomace oil of the same CN code, provided that the olive-pomace oil processed product falling within CN code 1510 00 90 and corresponding to the description in Point 6 of Part VIII of the said Annex VII is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

B. The blendings referred to in Point A.1(c) second indent and Point A.2, with non-Union virgin olive oil, used in an identical manner, are authorised only where the arrangements for supervision of the procedure are organized in a manner that makes it possible to identify the proportion of non-Union virgin olive oil in the total quantity of blended oil exported.

C. The processed products must be put into immediate packaging of 220 litres or less. By way of derogation, in the case of agreed containers of 20 tonnes maximum, the customs authorities may allow the exportation of the oils found in the preceding Points on condition that there is systematic control of the quality and quantity of the exported product.

D. Equivalence shall be checked by using commercial records to verify the quantity of oils used for blending and, for the purpose of verifying the quality concerned, by comparing the technical characteristics of samples of the non-Union oil taken when it was entered for the procedure with the technical characteristics of the samples of the Union oil used taken when the processed product concerned was processed against the technical characteristics of the samples taken at the time of actual exportation of the processed product at the point of exit. Samples shall be taken in accordance with international standards EN ISO 5555 (sampling) and EN ISO 661 (sending of samples to laboratories and preparation of samples for tests). The analysis shall be carried out with reference to the parameters in Annex I to Commission Regulation (EEC) No 2568/91 ([1]).

(7) **Milk and milk products**

Recourse to the use of equivalence is permitted under the following conditions:

The weight of each component of milk dry matter, milk fat matter and milk protein of the import goods shall not exceed the weight of each of these components in the equivalent goods.

However, where the economic value of the goods to be placed under inward processing is determined by only one or two of the above mentioned components, the weight may be calculated on the basis of this or thesecomponent(s). The authorisation shall specify the details, notably the reference period for which the total weight has to be calculated. The reference period shall not exceed 4 months.

The weight of the relevant component(s) of the goods to be placed under inward processing and of the equivalent goods shall be indicated in the relevant customs declarations and INF, to enablethe customs authorities to control the equivalence on the basis of those elements.

III. OUTWARD PROCESSING

The use of equivalent goods is not permitted for goods which are covered by Annex 71-02.

([1]) OJ L 248, 5.9.1991, p. 1.

ANNEX 71-05

Standardised exchange of information (INF)

Section A

Standardised exchange of information (INF) between customs authorities is not yet required but the supervising customs office shall make available the relevant INF data elements in the electronic system relating to INF

The supervising customs office shall make available the following data elements in accordance with *Article 181(1)*. Where a customs declaration or re-export declaration/notification refers to an INF, the competent customs authorities shall provide additional data elements in accordance with *Article 181(3)*.

The holder of an authorisation for inward processing IM/EX which involves one Member State may request the supervising customs office to make the relevant INF data elements available via the electronic system relating to INF in order to prepare the standardised exchange of information between customs authorities, if the responsible customs authority has requested such INF.

Note:

(M) means mandatory and (O) means optional

Common data elements	Comments
Authorisation number (M)	
Person making the request (M)	EORI number used for identification purposes
INF number (M)	Unique number given by the supervising customs office [e.g. IP EX/IM/123456/GB + *authorisation no*]
Supervising customs office (M)	COL code would be used for identification purposes
Customs office using the INF data elements (O)	COL code would be used for identification purposes. This data element will be provided if the INF data elements are actually used.
Description of the goods which are covered by the INF (M)	
CN Code, net quantity, value (M) of processed products	These data elements are related to the total net quantity of goods for which the INF is requested.
Description of the processed products which are covered by the INF (M)	
CN Code, net quantity, value of processed products (M)	These data elements are related to the total net quantity of processed products for which the INF is requested.
Particulars of the customs declaration(s) placing goods under the special procedure (O)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of placement**.
MRN (O)	This data element may be provided if the INF data elements are actually used.
Remarks (O)	Any additional information may be entered

Specific data elements IP	Comments
If a customs debt is incurred, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code (O)	—
Equivalent goods (O)	—
Prior exportation (O)	—
Business case IP IM/EX	
Customs declaration of placement under inward processing was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of placement**.
Particulars necessary for application of commercial policy measures (O)	—
Last date for discharge (O)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of placement**.
CN Code, net quantity, value (M)	Indicate the quantity of goods which were placed under IP. This data element shall be provided by the **customs office of placement**.
The declaration of discharge was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of discharge**.
CN Code, net quantity, value (M)	In case of discharge, indicate the quantity of processed products which is available. This data element shall be provided by the **customs office of discharge**.
Date of exit and exit result (O)	These data elements shall be provided by the customs office of exit.
Business case IP EX/IM	
Export declaration under IP EX/IM was accepted (O)	Where a export declaration refers to the INF, this data element shall be provided by the **customs office of export**.
Particulars necessary for application of commercial policy measures (O)	

Specific data elements IP	Comments
Last date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of export**.
CN Code, net quantity, value (M)	Indicate the quantity of goods which can be placed under IP. This data element shall be provided by the **customs office of export**.
Date of exit and exit result	These data elements shall be provided by the **customs office of exit**.
Date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of placement**.
CN Code, net quantity, value (M)	In case of placement of non-Union goods under inward processing, indicate the quantity available. This data element shall be provided by the **customs office of placement**.

Specific data elements OP	Comments
Business case OP EX/IM	
Country of processing (O)	—
Member State of re-importation (O)	—
Equivalent goods (O)	—
Customs declaration OP number (M)	Where a customs declaration for OP refers to the INF, this data element shall be provided by the **customs office of export/placement**.
Identification of goods (M)	(M) unless equivalent goods may be used. Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of export/placement**.
CN Code, net quantity (M)	In case of placement of Union goods under outward processing, indicate the quantity available. This data element shall be provided by the **customs office of export/placement**.
Last date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of export/placement**.

Specific data elements OP	Comments
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of exit**.
Date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office for release for free circulation**.
Particulars of the customs declaration(s) for release for free circulation (O)	Where a customs declaration for release for free circulation refers to the INF, this data element shall be provided by the **customs office for release for free circulation**.
CN Code, net quantity, value (M)	In case of re-importation of processed products, indicate the quantity of processed products which can be re-imported under outward processing. This data element shall be provided by the **customs office for release for free circulation**.
Business case OP IM/EX	
Prior importation of processed products (O)	This data element shall be provided by the **customs office for release for free circulation**. (guarantee must be provided)
Last date of placement of Union goods, which are replaced by equivalent goods, under outward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office for release for free circulation**.
Date of placement of Union goods, which are replaced by equivalent goods, under outward processing (M)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of export/ placement**.
CN Code, net quantity, value (M)	In case of placement of Union goods, which are replaced by equivalent goods, under outward processing, indicate the quantity of Union goods which must be placed under outward processing. Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of export/placement**.
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the **customs office of exit**.

Section B

Standardised exchange of information (INF) between customs authorities is required but the INF data elements are not yet available in the electronic system relating to INF

(1) The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article 181(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX. The calculation of the amount of import duty shall be made in accordance with Article 86(3) of the Code but the responsible customs authority does not have information on the goods which were placed under inward processing IM/EX.

(2) The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article 181(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX and Commercial Policy Measures are applicable.

(3) In situations covered by points 1 or 2 above the responsible customs authority shall provide the following data elements:

Common data elements	Comments
Type of request (M)	Procedure needs to be identified (IP or IP CPM). The data element 'Type of request' is needed only in cases where the customs declaration does not refer to an INF.
The responsible customs authority as referred to in Article 101(1) of the Code (M)	COL code would be used for identification purposes
Authorisation number (M)	—
CPM (O)	
Supervising customs office receiving the request (M)	COL code would be used for identification purposes
Description of the goods or processed products for which the INF is requested (M)	—
CN Code, net quantity, value (M)	
MRN (O)	
Remarks (O)	Any additional information may be entered

The supervising customs office receiving the request shall make available the following data elements:

Specific data elements IP IM/EX	Comments
The amount of import duty to be entered in the accounts and notified to the debtor in accordance with Article 86(3) of the Code (O)	—
Particulars necessary for application of commercial policy measures (O)	—
INF number (M)	Unique number given by the supervising customs office [e.g. IP/123456/GB + *authorisation no (EORI no is part of the authorisation no)*]
MRN (O)	—

ANNEX 71-06

Information to be provided in the bill of discharge

(a) reference particulars of the authorisation;

(b) the quantity of each type of goods which were placed under the special procedure in respect of which discharge is claimed;

(c) the CN code of the goods which were placed under the special procedure;

(d) the rate of import duties to which the goods which were placed under the special procedure are liable and, where applicable, their customs value;

(e) the particulars of the customs declarations placing goods under the special procedure;

(f) the type and quantity of the processed products or the goods placed under the procedure and particulars of the subsequent customs declaration or any other document relating to the discharge of the procedure;

(g) the CN code and the customs value of the processed products if the value scale method is used for the purpose of discharge;

(h) the rate of yield;

(i) the amount of import duty to be paid. Where this amount refers to the application of Article 175(4), it shall be specified;

(j) the periods for discharge.

ANNEX 72-03

TC11 receipt

Common data requirements

(1) Place, name and reference number of the customs office of destination

(2) Type of transit declaration

(3) Registration date by the customs office of departure

(4) Master Reference Number (MRN) registered

(5) Place, name and reference number of the customs office of departure

(6) Place and date of the issuance of the receipt

(7) Signature and official stamp of the customs office of destination

ANNEX 90

Table of correspondence referred to in Article 254

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
1	Authorised Economic Operator Conditions and criteria for granting the AEO certificate (Article 5a of Regulation (EEC) No 2913/92 and Articles 14a and Articles 14g to 14k of Regulation (EEC) No 2454/93)	Authorised Economic Operator – criteria for granting the AEO status (Articles 22, 38 and 39 of the Code and Articles 24 to 28 of Implementing Regulation (EU) 2015/2447)'.
2.	Comprehensive security, including the comprehensive guarantee for Community transit (in general: Article 191 of Regulation (EEC) No 2913/92; for Community transit: Article 94 of Regulation (EEC) No 2913/92 and Articles 373 and 379-380 of Regulation (EEC) No 2454/93)	Authorisation to use a comprehensive guarantee (Articles 89(5) and 95 of the Code and Article 84 of this Regulation)
3	Individual guarantee in the form of individual guarantee vouchers (Article 345(3) of Regulation (EEC) No 2454/93)	Individual guarantee in the form of vouchers (Article 160 of Implementing Regulation (EU) 2015/2447)
4	Authorisations for the operation of temporary storage facilities (Article 51(1) of Regulation (EEC) No 2913/92, Articles 185 to 187a of Regulation (EEC) No 2454/93)	Authorisations for the operation of temporary storage facilities (Article 148 of the Code, Articles 107 to 111 of this Regulation and Article 191 of Implementing Regulation (EU) 2015/2447)
5	Authorisations for 'simplified declaration' (Article 76(1)(a) and (b) of Regulation (EEC) No 2913/92, Articles 253 to 253g, 260 to 262, 269 to 271, 276 to 278, 282, 289 of Regulation (EEC) No 2454/93)	Authorisations for 'simplified declaration' (Articles 166(2), 167 of the Code, Articles 145 to 147 of this Regulation and Articles 223, 224 and 225 of Implementing Regulation (EU) 2015/2447)
6	Authorisations for 'local clearance procedure' (Article 76(1)(c) of Regulation (EEC) No 2913/92, Articles 253 to 253g, 263 to 267, 272 to 274, 276 to 278, 283 to 287of Regulation (EEC) No 2454/93)	Authorisations for 'entry in the declarant's records' (Article 182 of the Code, Article 150 and Articles 226 to 229 of Implementing Regulation (EU) 2015/2447) Or Authorisation for 'simplified declaration' (see point (5) And/or designated or approved places (Article 139 of the Code and Article 115 of this Regulation)
7	Authorisations for 'SASP' (Articles 1(13), 253h to 253m of Regulation (EEC) No 2454/93)	Authorisations for 'centralized clearance' (Article 179 of the Code, Article 149 of this Regulation and Articles 229 to 232 of Implementing Regulation (EU) 2015/2447)

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
8	Authorisations to run a regular shipping service (Article 313b of Regulation (EEC) No 2454/93)	Authorisations to run a regular shipping service (Article 120 of this Regulation)
9	Authorisations for authorised consignor to issue a proof of status T2L, T2LF or commercial document without submitting it for endorsement to customs (Article 324a of Regulation (EEC) No 2454/93)	Authorisations for authorised issuer to issue proof of status T2L, T2LF or customs goods manifest without submitting it for endorsement to customs (Article 128 of this Regulation)
10	Authorisations 'banana weighers' (Articles 290a to 290c of Regulation (EEC) No 2454/93)	Authorisations 'banana weighers' (Articles 155 to 157 of this Regulation and Articles 251 and 252 of Implementing Regulation (EU) 2015/2447)
11	Authorisation for authorised consignor for the Community transit (Articles 372(1)(d) to 378 and Articles 398 to 402 of Regulation (EEC) No 2454/93)	Authorisation for the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs (Article 233(4)(a) of the Code, Articles 191, 192 and 193 of this Regulation and Articles 313 and 314 of Implementing Regulation (EU) 2015/2447)
12	Authorisation for authorised consignee for the Community transit (Articles 372(1)(e) to 378 and Articles 406 to 408 of Regulation (EEC) No 2454/93)	Authorisation for the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at than authorised place to end the procedure in accordance with Article 233(2) of the Code (Article 233(4)(b) of the Code, Articles 191, 194 and 195 of this Regulation and Articles 313, 315 and 316 of Implementing Regulation (EU) 2015/2447)
13	Authorisation for authorised consignee for TIR transit (Articles 454a and454b of Regulation (EEC) No 2454/93)	Authorisation for authorised consignee for TIR purposes (Article 230 of the Code, Articles 185, 186 and 187 of this Regulation and Article 282 of Implementing Regulation (EU) 2015/2447)
14	Authorisation for Processing under Customs Control (Articles 84 to 90 and 130 to 136 of Regulation (EEC) No 2913/92 and Articles 496 to 523, 551 and 552 of Regulation (EEC) No 2454/93)	Authorisation for inward processing (Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation)

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
15	Authorisation for inward processing suspension system (Articles 84 to 90 and Articles 114 to 123 of Regulation (EEC) No 2913/92 and Article 129, Articles 536 to 549 of Regulation (EEC) No 2454/93) General rules for calculating the amount of import or export duty (Articles 201 to 216 of Regulation (EEC) No 2913/92 and Articles 517- 519 of Regulation (EEC) No 2454/93)	Authorisation for inward processing (Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation) General rules for calculating the amount of import or export duty Article 86(3) of the Code Special rules for calculating the amount of import or export duty if the economic conditions are deemed to be fulfilled in the cases covered by Article 167(1)(h), (i), (m), (p), (r) or (s) of this Regulation: Article 85(1) of the Code
16	Authorisation for inward processing drawback system (Articles 84 to 90 and Articles 114 to 129 of Regulation (EEC) No 2913/92 and Articles 536 to 544 and Article 550 of Regulation (EEC) No 2454/93) General rules for calculating the amount of import or export duty (Articles 201 to 216 of Regulation (EEC) No 2913/92 and Articles 517-519 of Regulation (EEC) No 2454/93)	Authorisation for inward processing (Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation) General rules for calculating the amount of import or export duty Article 86(3) of the Code Special rules for calculating the amount of import or export duty if the economic conditions are deemed to be fulfilled in the cases covered by of Article 167(1)(h), (i), (m), (p), (r) or (s) of this Regulation: Article 85(1) of the Code
17	Authorisations for the operation of storage facilities as a customs warehouse type A (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a public customs warehouse of type I (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)
18	Authorisations for the operation of storage facilities as a customs warehouse type B (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a public customs warehouse of type II (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)
19	Authorisations for the operation of storage facilities as a customs warehouse type C (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a private customs warehouse (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
20	Authorisations for the operation of storage facilities as a customs warehouse type D (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a private customs warehouse (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)
21	Authorisations for the operation of storage facilities as a customs warehouse type E (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a private customs warehouse (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)
22	Authorisations for the operation of storage facilities as a customs warehouse type F (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a public customs warehouse of type III (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)
23	Authorisations for free zones of control type I (Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 812 of Regulation (EEC) No 2454/93)	Authorisations for free zone (Articles 243 to 249 of the Code) To be implemented at national level
24	Authorisations for free zones of control type II (Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 804 and 812 of Regulation (EEC) No 2454/93)	Authorisations for customs warehouse The customs authorities shall decide after 1 May 2016 which particular type of customs warehouse those free zones shall be deemed to be equivalent to. (Articles 240 to 242 of the Code and Articles 161 to 183 of this Regulation)
25	Authorisations for free warehouse (Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 804 and 812 of Regulation (EEC) No 2454/93)	Authorisations for customs warehouse The customs authorities shall decide without delay which particular type of customs warehouse those free warehouses shall be deemed to be equivalent to. (Articles 240 to 242 of the Code and Articles 161 to 183 of this Regulation)
26	Authorisation for the use of seals of a special type (Article 372(1)(b) to Article 378 and Article 386 of Regulation (EEC) No 2454/93)	Authorisation for the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure (Article 233(4)(c) of the Code, Articles 191 and 197 of this Regulation and Articles 313 and 317 of Implementing Regulation (EU) 2015/2447)

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447
27	Authorisation for outward processing (Articles 84 to 90 and 145 to 160 of Regulation (EEC) No 2913/92, Articles 496 to 523 and 585 to 592 of Regulation (EEC) No 2454/93)	Authorisation for outward processing (Articles 210 to 225 and 255, 259 to 262 of the Code and Articles 163, 164, 166, 169, 171 to 174, 176, 178, 179, 181, 240, 242, 243 of this Regulation and Articles 259 to 264 and Articles 266, 267, 268 and 271 of Implementing Regulation (EU) 2015/2447)
28	Authorisation for Temporary Importation (Articles 84 to 90 and 137 to 144 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 553 to 584 of Regulation (EEC) No 2454/93)	Authorisation for Temporary Admission (Articles 210 to 225 and 250 to 253 of the Code, Articles 163 to 165, 169, 171 to 174, 178, 179, 182, 204 to 238 of this Regulation and Articles 258, 260 to 264, 266 to 270, 322 and 323 of Implementing Regulation (EU) 2015/2447)
29	Authorisation for end-use (Articles 21 and 82 of Regulation (EEC) No 2913/92 and Articles 291 to 300 of Regulation (EEC) No 2454/93)	Authorisation for end-use (Articles 210 to 225, 254 of the Code and Articles 161 to 164, 169, 171 to 175, 178, 179, 239 of this Regulation and Articles 260 to 269 of Implementing Regulation (EU) 2015/2447)