

NORWAY

Generalized System of Preferences for Import of Goods from Developing Countries - GSP -

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This publication (updated 9 August 2002) is also available on Norwegian Customs' website:
"www.toll.no"

Generalized System of Preferences

- GSP -

PART I

GENERAL INFORMATION

1. Background information.

In accordance with parliamentary approval and a Royal Decree of 3 September 1971, the Norwegian Ministry of Finance implemented the Generalized System of Preferences for import of goods from developing countries, with effect as from 1 October 1971. The GSP-system, being a recognized exception from the GATT/WTO principles on "most-favoured-nation treatment", enables industrialized countries on an autonomous basis to grant preferential tariff treatment to products from developing countries.

This consolidated version of the Norwegian GSP-system contains an overview of the countries being covered by the scheme, which products are being entitled to preferential tariff treatment and the provisions on rules of origin for the definition of "originating products".

The basis for GSP preferential tariff rates (customs duty rates) is laid down in § 2 no. 3 fourth element of the introductory provisions to the Norwegian Customs tariff. For *industrial products* GSP preferential treatment means by and large duty-free access with the exception of some products on a "list of sensitive products". For *agricultural products* the actual GSP tariff treatment is to be found in the various lists covering such products, cf. Part III of this publication.

Since 1971 the Norwegian GSP-system has been enlarged a number of times. Due to the GATT/WTO negotiations on agricultural products, a revised system was implemented in 1995. After a comprehensive revision in 1999 a number of previous exclusions were deleted from the "exception-lists". This resulted in a simplification of the system and a considerable enlargement of the product scope offered to GSP-countries as from 1 January 2000.

The rules of origin of the GSP-system have been revised and simplified several times. As from 1 July 1978 the possibility of cumulation within certain regional economic groups of countries was provided for. The system was from 1 January 1988 adapted to the Harmonized Description and Coding System (HS) and has thereafter been amended according to successive HS-revisions. Upon implementation of a revised regulation on rules of origin from 1 March 1998, the rules of origin were harmonised with the rules applied by the European Community and Switzerland. With this amendment a general tolerance rule and the possibility of using a so-called invoice declaration was introduced. From that date, *bilateral cumulation of origin* in a GSP-country with products originating in Norway was introduced. The regulation also provided for a possible future

diagonal cumulation of origin with originating products from the European Community and Switzerland on a reciprocal basis. This arrangement has later been implemented after formalization of bilateral agreements between the three parties involved, see item 4.3.3.

2. Conditions for GSP preferential tariff treatment.

In order to obtain preferential tariff treatment on importation of a "GSP-product" into Norway, the following conditions apply:

- (a) The product must be manufactured in a beneficiary developing country for which the Norwegian GSP-system has been implemented, see item 3.
- (b) The product must be manufactured in the beneficiary developing country concerned in accordance with the applicable rules of origin of the Norwegian GSP-scheme, see item 4.
- (c) The product must be transported to Norway "directly" from the exporting country concerned, see item 5.
- (d) The product must at the time of importation into Norway (customs clearance) be covered by a satisfactory proof of origin, see item 6.
- (e) A request (claim) for GSP preferential tariff treatment must be put forward by the importer at the time of customs clearance of the product, see item 7.
- (f) The product must be covered by the scope of products contained in the Norwegian GSP-scheme offered to the developing country concerned, see paragraph 8 below.

3. Developing countries for which the Norwegian GSP-system is valid (implemented).

GSP-countries

Developing countries (GSP-countries) are, as regards Norway, those countries (areas) which are at any time recognized as being developing countries by Norwegian authorities and which are listed below (page 5) in the "List of GSP-countries".

The developing countries listed, are divided into two groups. Group I contains the "least developed" GSP-countries (LDCs) and Group II contains the "ordinary" GSP-countries. The LDCs are generally, due to their special situation, given a somewhat better preferential tariff treatment than the "ordinary" developing countries.

Entry into force

To obtain preferential tariff treatment for goods from a developing country, it is a precondition that the Norwegian GSP-scheme has been implemented for the GSP-country concerned. Before such implementation can formally take place it is required that the country has fulfilled the necessary conditions regarding notification of competent authorities and impressions of stamps etc as provided for in § 29 of the regulation on rules of origin.

Notification of the competent bodies for the issue of certificates of origin Form A and the

authorities of the GSP-country being responsible for subsequent control of proofs of origin should be made to the Norwegian Directorate of Customs and Excise, either directly or through diplomatic channels. According to the Norwegian GSP-scheme, the customs authorities of a beneficiary country will always be recognized as competent for the issue of such certificates of origin in addition to other competent bodies, which a country may choose to authorise. GSP preferential tariff treatment may only be obtained for products covered by a Form A, which is approved and stamped by a competent authority properly notified in advance by the GSP-country concerned.

The date of implementation (entry into force) of the Norwegian GSP-scheme for a country, is officially published by the Directorate of Customs and Excise according to domestic procedures.

The list below shows the developing countries for which the Norwegian GSP-system is applicable. GSP-countries which are referred to as "least developed GSP-countries" (LDCs) are written in capital letters. GSP-countries referred to as "ordinary GSP-countries" are written in normal (small) letters.

It should be noted that the Norwegian GSP-system is implemented (effective) only for the countries shown in bold letters.

For those countries not being shown in bold letters, the system has not entered into force due to lack of formal notification of responsible authorities, stamps, etc.

LIST OF GSP-COUNTRIES

I. List of "Least developed GSP-countries" (LDCs)

Developing countries for which the Norwegian GSP-system is implemented (effective) are written in **bold** letters.

AFGHANISTAN	HAITI
ANGOLA	KIRIBATI
BANGLADESH	DEMOCRATIC PEOPLES REPUBLIC
BENIN	OF LAOS
BHUTAN	LESOTHO
BOTSWANA	LIBERIA
BURKINA FASO	MADAGASCAR
BURUNDI	MALAWI
CAMBODIA	MALDIVES
CAPE VERDE ISLANDS	MALI
CHAD	MAURITANIA
COMOROS	PEOPLES REPUBLIC OF
DEMOCRATIC REPUBLIC OF CONGO	MOZAMBIQUE
DJIBOUTI	[MYANMAR - excluded as from 30 May
EQUATORIAL GUINEA	1997 and until further notice]
ERITREA	NAMIBIA
ETHIOPIA	NEPAL
GAMBIA	NIGER
GUINEA	RWANDA
GUINEA-BISSAU	SAMOA

SAO TOME AND PRINCIPE

SENEGAL

CENTRAL AFRICAN REPUBLIC

SIERRA LEONE

SOLOMON ISLANDS

SOMALIA

SUDAN

UNITED REPUBLIC OF TANZANIA

TOGO

TUVALU

UGANDA

VANUATU

REPUBLIC OF YEMEN

ZAMBIA

II. List of "Ordinary GSP-countries"

Developing countries for which the Norwegian GSP-system is implemented (effective) are written in **bold** letters.

Albania

Algeria

American Samoa (US)

Antigua and Barbuda

United Arab Emirates

Argentina

Austral Islands and French Antarctic (France)

Bahamas

Bahrain

Barbados

Belize

Bermuda Islands (UK)

Bolivia

Bosnia and Herzegovina

Brazil

British Virgin Islands (UK)

Brunei

Cameroon

Carolinas (US)

Cayman Islands (UK)

Chile

Peoples Republic of China

Christmas Island (Australia)

Cocos Islands (Australia)

Colombia

Peoples Republic of Congo

Cook Islands (New Zealand)

Costa Rica

Côte d'Ivoire (Ivory Coast)

Croatia

Cuba

Cyprus

Dominica

Dominican Republic

Ecuador

Arabic Republic of Egypt

El Salvador

Falkland Islands (UK)

Fiji

Gabon

Ghana

Gibraltar (UK)

Guam (US)

Guatemala

Guyana

Heard Island and McDonald Islands
(Australia)

Honduras

Hong Kong, China

India

Indonesia

Iraq

Iran

Jamaica

Johnston and Sand Islands (US)

Jordan

Kenya

Republic of Korea (South-Korea)

Kuwait

Lebanon

Arab Republic of Libya

Macao, China

Macedonia

Malaysia

Malta

Mariana Islands (US)

Marshall Islands (US)

Mauritius

Mayotte (France)

Mexico – deleted as from 01.10.2001

Midway Islands (US)

Mongolia

Montserrat (UK)
Nauru
Netherlands Antilles (Netherlands)
Nicaragua
Nigeria
Niue Islands (New Zealand)
Norfolk Island (Australia)
New Caledonia (France)
Oman
Qatar
Pakistan
Panama
Papua New Guinea
Paraguay
Peru
Philippines
Pitcairn Islands (UK)
French Polynesia
Saint Helena (UK)
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the Grenadines
Saudi Arabia
Seychelles
Singapore
South Africa
Sri Lanka
Suriname
Swaziland
Syria
Thailand
Tokelau Islands (New Zealand)
Tonga
Trinidad and Tobago
Tunisia
Turks and Caicos Islands (UK)
Uruguay
Venezuela
Socialist Republic of Vietnam
Virgin Islands (US)
Wake Islands (US)
Zimbabwe

4. Rules of origin.

The rules of origin are laid down in the regulation on rules of origin, which in its entirety is to be found in Part II of this publication. These rules include provisions for "direct transport" and for importation into Norway via the European Community or Switzerland, as well as provisions regarding proofs of origin.

- ? In order to be granted preferential tariff treatment on importation into Norway it is required that the originating status of the product can be proven upon presentation of a satisfactory proof of origin.
- ? The producer/exporter in the GSP-country concerned may only issue a proof of origin for a product which fulfils the rules of origin laid down in the Norwegian GSP-scheme and by this achieving status as an "originating product".
- ? GSP-preferential tariff treatment may only be requested and granted for "originating products" from a GSP-country.

4.1. Origin criteria:

The following is a general overview of some of the most important elements laid down in the regulation on rules of origin.

According to the rules of origin, there are two main principles to obtain "originating status". A product can obtain "originating status" in a GSP-country if it has been either "***wholly obtained***" or "***sufficiently worked or processed***" in the country concerned.

4.1.1. "Wholly obtained" products

The products which are considered to be "wholly obtained" in a GSP-country are defined in § 3 of the regulation on rules of origin. These products are mainly primary products from agriculture, hunting and fishing, mineral products extracted from the soil or seabed of the country concerned, products from sea fishing, etc.

4.1.2. "Sufficiently worked or processed" products

The products which are considered to be "sufficiently worked or processed" in a GSP-country are defined in § 4 of the regulation on rules of origin.

According to this provision, a product, as a main rule, is considered to be *sufficiently worked or processed* when all the imported materials (non-originating materials) used in the production in the GSP-country concerned are classified in a HS tariff heading (4 digits) different from the tariff heading under which the product obtained (the product to be exported) is classified. This rule is normally referred to as change in tariff classification.

Nevertheless, if the product obtained is referred to in columns 1 and 2 of the "List of working and processing operations" (product-specific rules) interlinked with § 4, the specific rules laid down for the individual product in that list are to be applied in stead of the general rule of change in tariff classification. A product mentioned in the list of product-specific rules is considered to be *sufficiently worked or processed* when all the conditions laid down for the product in column 3 of

this list are fulfilled.

The conditions laid down for the individual product in this list of processing operations (also referred to as "list-rules") may for example be a requirement that all non-originating materials used are not classified under the same HS heading as the product obtained, and may at the same time set a value limit for the non-originating materials concerned. Other rules may for example contain specific production criteria, like in the textiles area "manufacture from yarn", meaning that non-originating yarn may be used in the manufacture of the finished product.

To the list of processing operations there is also a set of "Introductory Notes".

4.1.3. Tolerance rule

From the main requirements regarding change in tariff classification or possible "list-rules" laid down for the product concerned, there is an exception – a tolerance – for non-originating materials of which the value does not exceed 5% of the ex-works price of the product. The tolerance allows for the use of up to 5% of materials (based on the value of the finished product) not fulfilling the tariff change rule or any percentage rules in the List of product-specific rules.

The tolerance rule, however, does not apply to textile products of HS Chapters 50 – 63. Furthermore, the tolerance rule may not be applied in such a manner that a maximum limitation of non-originating materials allowed, laid down for the product in the List of product-specific rules, is exceeded.

4.2. Insufficient working or processing

In § 5 of the regulation on rules of origin, a number of simple operations considered to be insufficient working or processing are laid down. These are often also referred to as "minimal operations".

A product having been subject to *solely* one or more of these insufficient processes will not achieve originating status even if fulfilling the change of tariff classification rule or any percentage rule laid down for the product in the List of product-specific rules.

However, if the product through the fulfilment of sufficient working or processing operations achieves originating status, it does not matter if the product *in addition* is subject to one or more of such minimal operations.

4.3. Cumulation:

The provisions regarding cumulation of origin allows for the use in a production process in a GSP-country, of materials with originating status imported from another *approved* country – contrary to the main requirements regarding change in tariff classification or possible "list-rules" laid down for the product concerned.

Such imported materials already having originating status in an another *approved* country may be used by the GSP-country concerned without having to fulfil the change in tariff classification requirement or any requirements laid down for the finished product in the List of product-specific rules.

In the Norwegian GSP-system, the following three types of cumulation are provided for:

4.3.1. Regional cumulation

Norway already in 1978 included in the GSP-scheme the possibility of cumulation of origin between developing countries forming regional economic groups. The arrangement for *regional*

cumulation of origin, which is set out in § 6 of the regulation on rules of origin, makes it possible in a GSP-country concerned to cumulate with originating materials from another country within the same regional economic group. It is a precondition for the use of regional cumulation that the trade in such materials between the countries concerned is governed by rules of origin identical to those laid down in the Norwegian GSP-system. Furthermore, it is a requirement that GSP-countries wanting to benefit from such regional cumulation in advance have been authorised by Norwegian authorities.

With reference to § 6 of the regulation on rules of origin, regional cumulation is implemented (in effect) only for "The Asean-group" with the following member states (July 2000): Brunei, Philippines, Indonesia, The Democratic Peoples Republic of Laos, Malaysia, Singapore, Thailand, The Socialist Republic of Vietnam.

4.3.2. Bilateral cumulation

The provisions of § 2, second element, in the regulation on rules of origin (applicable as from 1 March 1998) allow for *bilateral cumulation* of origin in a GSP-country with material originating in Norway. This arrangement is sometimes also referred to as "donor country content". This type of cumulation allows for the use without restrictions of Norwegian originating materials in the production process in a GSP-country, in the same manner as with other materials from the GSP-country itself, when the finished product is exported to Norway. In practice this means that originating materials from Norway are transformed into originating products of the GSP-country of exportation. Such materials may be used by the producer in the GSP-country concerned irrespective of any requirements regarding change of tariff heading or any specific requirements laid down for the product in the List of product-specific rules. Upon exportation of Norwegian materials to be used in a GSP-country for cumulation purposes, the originating status must be documented upon presentation of a Movement Certificate EUR.1 or an invoice declaration issued by the Norwegian exporter in question.

4.3.3. Diagonal cumulation (with the European Community and Switzerland)

The provisions of § 2, third element, of the regulation on rules of origin dated 1 March 1998, provide for the possibility of *diagonal cumulation* of origin in a GSP-country with materials originating in Norway, the European Community and Switzerland, respectively. According to three mutually applicable agreements between the parties involved, this provision entered into force on 1 April 2001. However, products classified within HS Chapters 1 – 24 are totally excluded from this cumulation possibility. For further details, see special publication from the Directorate of Customs and Excise, dated 27 March 2001 (ref. 96/379).

4.4. Qualifying units

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

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

Packaging materials, which are included with the product for classification purposes, shall be included (as is the case with other materials and parts) when determining the originating status of

a product. Confer the regulation on rules of origin § 7.

Accessories, spare parts and tools, constituting standard equipment dispatched with the product and included in the price, shall form an integral part of the product concerned. Confer the regulation on rules of origin § 8.

A **set**, as defined in the General Interpretative Notes to the HS system, is considered to be originating in a GSP-country when all the components of the set are originating; alternatively, a set is also considered as originating in a GSP-country if the value of all the non-originating materials (components) used does not exceed 15% of the ex-works price of the set. Confer the regulation on rules of origin § 9.

Neutral elements, as energy, fuel, machinery and tools, used during the production, or materials or ingredients which are not entering or incorporated into and which is not intended to be incorporated/included into the final product, shall not be taken into consideration when assessing the originating status of a product. Confer the regulation on rules of origin § 10.

5. Consignment rule.

General rule

In order to obtain GSP preferential tariff treatment, the product must be transported “directly” from the beneficiary GSP-country to Norway. The product concerned must be destined for Norway (a Norwegian consignee) upon dispatch from the GSP-country concerned. However, transportation of goods *constituting one single consignment* through one or more other countries, with or without unloading/reloading or temporary storage in other countries is allowed, on condition that the goods have remained under customs surveillance during transit or storage and that they have undergone no other operations than those designed to keep them from deterioration. Upon customs clearance in Norway, the original certificate of origin Form A (or an invoice declaration for low-value consignments) issued and endorsed in the GSP-country concerned must be presented.

Importation into Norway via the European Community or Switzerland

The provisions regarding direct transit of goods, with or without unloading/reloading or temporary warehousing, are generally also applicable for transports through the European Community and Switzerland. However, when shipping GSP-products through the European Community or Switzerland, re-exportation of GSP-products, either as a whole consignment or as a split consignment, is also allowed. This means that a shipment of GSP-products originally destined for a consignee in the European Community or Switzerland may at a later stage be re-exported to a consignee in Norway. It is, however, a precondition for such re-exportation of GSP-products that they continuously have been under customs control in the European Community or Switzerland, as the case may be, and that they have not been subject to any operation other than unloading, reloading, changing of packaging or other operation designed to keep them in good condition. Thus, the goods may not have been released by customs clearance for free circulation or consumption. Furthermore, it is a condition that Norway and the European Community or Switzerland, respectively, have identical rules of origin for the products concerned. For such products re-exported from the European Community or Switzerland, the originating status and entitlement to preferential treatment in Norway must be documented upon presentation of a **replacement certificate Form A** issued (stamped) by the customs authorities of the European Community or Switzerland. Confer the regulation on rules of origin § 14 and § 21.

Notwithstanding the main provision on “direct consignment”, the Norwegian origin regulation allows on certain conditions for shipments of GSP-products directly from a public exhibition, fair, and the like, arranged in another country than the exporting GSP-country. It is a precondition that the products have been continuously under customs control in the country of exhibition. Confer the regulation on rules of origin § 15.

6. Documentation of “originating status” of GSP products.

6.1. Proof of origin

In order to obtain GSP preferential tariff treatment for a product on importation into Norway, the originating status must be proven upon submission or presentation of a satisfactory proof of origin. Certain consignments of small value are, however, exempted from the requirement of a formal proof of origin, confer the regulation on rules of origin § 27.

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

Upon importation into Norway, the originating status and entitlement to preferential treatment shall be documented with a certificate of origin Form A, or as an alternative, an invoice declaration issued by the exporter for consignments where the value of the originating products is not exceeding Norwegian kroner 25,000 (NOK 25,000).

In accordance with the Norwegian import declaration system, Norwegian importers must at any time be able to prove the basis for GSP preferential tariff treatment upon submission to the customs authorities a valid proof of origin. Norwegian customs authorities may, in accordance with the regulation on rules of origin, through the competent authorities in the GSP-country concerned verify the authenticity and correctness of proofs of origin being submitted.

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

- ? Certificate of origin Form A
- ? Invoice declaration
- ? Replacement certificate Form A (via the European Community or Switzerland)
- ? Movement certificate EUR.1 (from Norway to a GSP-country for cumulation purpose)

6.1.1. Certificate of origin Form A

On exportation of originating products from a GSP-country to Norway, the exporter may issue a certificate of origin Form A. The rules for the issue of a certificate of origin Form A are to be found in § 17 to § 21 of the regulation on rules of origin. A specimen of the certificate of origin Form A is found in Appendix I of Part II of this publication.

A certificate of origin Form A must be filled in by the exporter in the beneficiary GSP-country concerned and signed by the exporter in box 12 (declaration by the exporter). Form A must be stamped and signed by the customs authorities of the GSP-country concerned or another authority authorised to certify such certificates in box 11. Form A shall be printed in English or French, and be filled in according to the notes at the reverse of the form. It must be filled in using the English or French languages. Any handwritten information in the certificate must be written in ink and in printed characters. Norwegian customs officials may, if deemed necessary, request a translation of the information given.

On certain conditions it is allowed to issue a **duplicate** of a Form A as well as a **replacement certificate Form A**, confer § 20 and § 21 of the regulation on rules of origin.

6.1.2. Invoice declaration

As an alternative to certificates of origin Form A, the exporter may upon exportation of originating products to Norway issue a declaration of origin on the invoice – “invoice declaration”. In order to issue an invoice declaration, it is a precondition that the value of the originating products in the consignment concerned is not exceeding NOK 25,000.

An invoice declaration must be made out in English or French languages. The text of the invoice declaration is found in Appendix II of Part II of this publication. The invoice declaration may be printed, stamped or written on the exporters` invoice. In case the declaration is handwritten, it must be written in ink and in printed characters. The invoice declaration must be signed in manuscript by the exporter in the GSP-country concerned.

The provisions for making out an invoice declaration are laid down in § 22 of the regulation on rules of origin.

6.1.3. Validity

Proofs of origin (Form A or an invoice declaration) must be presented to Norwegian customs authorities at the latest 10 months after the date of issue in the exporting GSP-country.

6.1.4. Replacement certificate Form A on re-exportation (co-operation with the European Community and Switzerland)

According to § 21 of the regulation on rules of origin, it is possible in Norway to issue a **replacement certificate Form A** upon re-exportation of GSP originating products from Norway to the European Community or to Switzerland. A replacement certificate Form A, may be issued upon application from the (re)exporter and only on the basis of an original certificate of origin Form A issued and endorsed in the GSP-country concerned. A replacement certificate Form A may be issued for the whole consignment arriving from a GSP-country or for a part of such consignment (split consignment). It is, however, a precondition that the goods continuously have been under customs control in Norway before the re-exportation takes place, and that the products are re-exported in an unchanged state.

It is not possible to issue a replacement certificate Form A on the basis of an invoice declaration.

Furthermore, the provisions related to the replacement certificates are not applicable in situations where derogations from the origin provisions are granted in accordance with § 11 of the regulation on rules of origin.

The same conditional provisions are applicable upon importation into Norway of GSP-products via the European Community or Switzerland.

6.1.5. Issue of a movement certificate EUR.1 on exportation from Norway

Upon exportation from Norway of a product originating according to the GSP-rules of origin, which in the GSP-country concerned is going to undergo a production process requiring bilateral cumulation, the “originating status” may be documented with a movement certificate EUR.1 or an invoice declaration. These proofs of origin issued in Norway will constitute the necessary documentation to allow cumulation in the GSP-country concerned, for later exportation of the finished originating product to Norway. Confer § 18 and § 23 in the regulation on rules of origin.

Provisions related to “diagonal cumulation” in a GSP country with products originating in Norway, the European Community or Switzerland are applicable as from 1 April 2001.

A specimen of the movement certificate EUR.1 and the invoice declaration mentioned is part of the regulation on rules of origin, confer Appendix II and III of Part II of this publication.

On exportation of originating products from Norway for cumulation purposes in a GSP-country, the exporter shall in box 2 of the movement certificate indicate one of the following expressions:

**“GSP BENEFICIARY COUNTRY” and “NORWAY” (English version), or
“PAYS BÉNÉFICIAIRE DU SPG” and “NORVÈGE” (French version).**

6.2. Low value, non-commercial importations

Importations into Norway of non-commercial consignments having a low value, normally require no formal proof of origin, on condition that the goods are either sent from a private person to a private person or forming part of travellers’ personal luggage. Furthermore, the value of such consignments must not exceed NOK 1,750 in the case of small packages from a private person to a private person or NOK 5,000 in the case of goods forming part of travellers’ personal luggage. Confer § 27 of the regulation on rules of origin.

6.3. Importation by instalment

In accordance with the provisions of § 26 of the regulation on rules of origin, some dismantled or non-assembled products may be imported into Norway by way of instalment. Norwegian customs authorities may give further information on how to apply this procedure.

7. Request for preferential tariff treatment at customs clearance.

Upon importation into Norway, GSP preferential treatment may only be granted when the importer makes a claim for such treatment (in the import entry) at the time of customs clearance of the products in question. GSP preferential rates of duty applied must always be documented by a valid proof of origin issued in the GSP-country concerned.

If, for any reason, a proof of origin is not available at the time of importation (customs clearance), ordinary rates of duty must be calculated and charged for the products concerned. According to Norwegian domestic legislation the importer has, however, a time limit of 36 months within which he may submit a GSP proof of origin retrospectively and on that basis apply for

reimbursement of the customs duties paid.

8. Products covered by the Norwegian GSP-system (scope of products).

8.1. General remarks

The product coverage and the preferential rates of duty for products originating in a GSP-country are laid down in Part III of this publication (Lists 1 – 7).

The “least developed” GSP-countries are generally granted a somewhat better treatment than the “ordinary” GSP-countries. The scope of products and the preferential rates for the individual products are to be found in the following lists.

It should be noted that the lists also contain products being duty-free on MFN basis.

8.1.2. Agricultural products

HS chapters 1 - 24 and HS heading nos. ex 29.05, ex 35.02 and ex 38.23

Within the agricultural- and fisheries sectors covered by HS chapters 1 – 24 and HS heading nos. ex 29.05, ex 35.02 and ex 38.23, the preferential rate of duty for the products enumerated is stated at the beginning of each of the lists, denominated as List 1 to List 6.

(a) “Least developed” GSP-countries (LDC?s)

All GSP-products originating in a “least developed” GSP-country are duty-free, **with the exception of products covered by List 1** (se below).

GSP-products originating in a “least developed” GSP-country and covered by **List 1** are entitled to 30% reduction of the normally applied (ordinary) customs duty for the product concerned.

(b) “Ordinary” GSP-countries

GSP-products originating in an “ordinary” GSP-country and covered by **List 2** are duty-free.

GSP-products originating in an “ordinary” GSP-country and covered by **List 3** are entitled to 100% reduction of *the industrial element* of the normally applied (ordinary) customs duty for the product concerned, but are subject to a price compensation arrangement for the agricultural components incorporated.

GSP-products originating in an “ordinary” GSP-country and covered by **List 4** are entitled to 15% reduction of the normally applied (ordinary) customs duty for the product concerned.

GSP-products originating in an “ordinary” GSP-country and covered by **List 5** are entitled to 10% reduction of the normally applied (ordinary) customs duty for the product concerned.

GSP-products originating in an “ordinary” GSP-country and covered by **List 6** are entitled to 50% reduction of the normally applied (ordinary) customs duty for the product concerned

Agricultural products originating in an “ordinary” GSP-country and not covered by Lists 2 to 6, respectively, are not entitled to GSP preferential treatment on importation into Norway.

8.1.3. Industrial products

HS chapters 25 - 97 (except HS heading nos. ex 29.05, ex 35.02 and ex 38.23, see 8.1.2)**(a) “Least developed” GSP-countries (LDC?s)**

All GSP-industrial products of HS chapters 25 to 97 originating in a “least developed” GSP-country are duty-free, except for products of HS heading nos. ex 29.05, ex 35.02 and ex 38.23 mentioned under item 8.1.2 above and which are covered by List 1.

(b) Ordinary GSP-countries

All GSP-industrial products of HS chapters 25 to 97 originating in an “ordinary” GSP-country are duty-free, except for products of HS heading nos. ex 29.05 and ex 38.23 mentioned under item 8.1.2 above and which are covered by List 2 og List 5, respectively, **and with the exception of products enumerated in List 7 (exception-list).**

9. Other provisions.**9.1. Verifications**

GSP preferential tariff treatment may only be granted to a product covered by the system and which fulfils the rules of origin of the Norwegian GSP-system. In cases of doubt or at random, Norwegian customs authorities may request verification of a proof of origin issued in a GSP-country.

The competent authorities of a GSP beneficiary country shall assist Norwegian authorities in verifying the authenticity of certificates of origin Form A or invoice declarations issued or made out in their country, as well as checking the accuracy of the information given in these documents. In cases of doubt, and especially if no answers on verification-requests are received within the prescribed time limit, Norwegian customs authorities may suspend or refuse preferential tariff treatment.

The provisions regarding mutual assistance and verification of proof of origin are found in § 30 and § 31 of the regulation on rules of origin.

9.2. Surveillance

In accordance with Parliamentary decree and decision by the Ministry of Finance, an arrangement for surveillance and licencing of some few agricultural products was implemented as from 30 June 1995. The products concerned are marked with an asteriks (*) in the lists of agricultural products (Lists 1 to 6) in Part III of this publication.

Preferential tariff treatment of products covered by the surveillance system requires a valid licence on importation into Norway. Applications for such licences should be addressed to the Directorate of Customs and Excise in advance of any importation of the products concerned. Such licences are normally issued automatically to the applicant in question.

PART II

RULES OF ORIGIN AND PROOF OF ORIGIN

RULES OF ORIGIN AND PROOF OF ORIGIN

REGULATIONS CONCERNING THE ORIGIN OF GOODS ETC UNDER THE GENERALIZED SYSTEM OF PREFERENCES (GSP) FOR THE IMPORT OF GOODS FROM DEVELOPING COUNTRIES

Laid down on 20 February 1998 by the Norwegian Ministry of Finance pursuant to section 2, subsection 3, fourth paragraph of the introductory provisions of the Customs Tariff, cf. Decision of the Storting (Norwegian parliament) of 15 June 1971 and Royal Decree No. 3 of 3 September 1971 concerning the generalized system of preferences for the import of goods from developing countries.

Chapter 1. General provisions

§ 1. Definitions

For the purposes of these Regulations:

1. *manufacture* means any kind of working or processing including assembly or specific operations,
2. *material* means any ingredient, raw material, component or part, etc., used in the manufacture of the product,
3. *product* means the product being manufactured, even if it is intended for later use in another manufacturing operation,
4. *goods* means both materials and products,
5. *customs value* means the value as determined on the basis of regulations issued by the Norwegian Ministry of Finance and Customs in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation),
6. *ex-works price* means the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported,
7. *value of materials* means the customs value at the time of importation of the originating or 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 manufacture,
8. *chapters* and *headings* mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (the Harmonized System),
9. *classified* refers to the classification of a product or material under a particular heading,
10. *consignment* means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the

- exporter to the consignee or, in absence of such a document, by a single invoice,
11. *approved exporter* means a Norwegian exporter authorized by the Norwegian customs authorities to issue invoice declarations,
 12. *GSP beneficiary country* refers to those developing countries or territories included at any given time in the list issued by the Norwegian customs authorities of countries whose products are eligible for tariff preferences,
 13. *form A* refers to proof of origin in the form of a certificate of origin Form A, in the format and with the content specified at any given time,
 14. *invoice declaration* means proof of origin in the form of a declaration on an invoice, with the content specified at any given time,
 15. *EUR.1* means proof of origin in the form of a movement certificate EUR.1, in the format and with the content specified at any given time.

Chapter II. Originating products

§ 2. Origin criteria

A product shall be regarded as originating in a GSP beneficiary country if it has been:

1. wholly obtained in that country, in accordance with section 3; or
2. obtained in that country in the manufacture of which products other than those referred to in subsection 1 are used, provided that the said products have undergone sufficient working or processing in accordance with section 4.

Products originating in Norway which are exported to a GSP beneficiary country and which are subject to working or processing there going beyond the processes referred to in section 5 shall be regarded as originating in that GSP beneficiary country.

The Norwegian Ministry of Finance and Customs may implement an arrangement whereby products originating in the European Community or Switzerland which are exported to a beneficiary country and which are subject in the GSP beneficiary country to working or processing going beyond the processes referred to in section 5 shall be considered as originating in that GSP beneficiary country. If serious trade distortions or other inadvertent effects should arise, the Norwegian Ministry of Finance and Customs may decide that preferential tariff treatment under this provision shall cease with immediate effect.

The provisions of the first paragraph shall apply *mutatis mutandis* when determining whether a product originates in Norway, the European Community or Switzerland.

§ 3. Products wholly obtained in a GSP beneficiary country

In the application of subsection 1 of the first paragraph of section 2, the following products shall be considered as wholly obtained in a GSP beneficiary country:

1. mineral products extracted from its soil or from its seabed;
2. vegetable products harvested there;
3. live animals born and raised there;
4. products from live animals raised there;
5. products obtained by hunting or fishing conducted there;
6. products of sea fishing and other products taken from the sea outside the territorial waters by its vessels;
7. products made on board its factory ships exclusively from the products referred to in subsection 6;
8. used articles collected there fit only for the recovery of raw materials;

9. waste and scrap resulting from manufacturing operations conducted there;
10. products extracted from the seabed or the subsoil thereof outside the territorial waters, provided the country has exclusive rights to exploit this seabed or subsoil;
11. goods produced there exclusively from products specified in subsections 1 to 10.

The terms "its vessels" and "its factory ships" in subsections 6 and 7 of the first paragraph of this section shall apply only to vessels and factory ships:

1. which are registered or recorded in the GSP beneficiary country,
2. which sail under the flag of a GSP beneficiary country,
3. which are owned to the extent of at least 50 % by nationals of the GSP beneficiary country or by a company having its head office in that country, of which the managing director, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that GSP beneficiary country and of which, in addition, in the case of general partnerships or limited companies, at least half the capital belongs to that GSP beneficiary country or to public bodies or nationals of that GSP beneficiary country,
4. of which the master and officers are nationals of the GSP beneficiary country, and
5. of which at least 75 per cent of the crew are nationals of the GSP beneficiary country.

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 GSP beneficiary country provided that they satisfy the conditions set out in the second paragraph.

§ 4. *Products sufficiently worked or processed - Processing list*

The Processing List is a list of the working or processing required to be carried out on non-originating materials in order to confer originating status on the product obtained. The List applicable at any time will be issued by the Norwegian customs authorities.

For the purpose of subsection 2 of the first paragraph of section 2, non-originating materials are considered to be sufficiently worked or processed in a GSP beneficiary country when the product obtained is classified under a heading which is different from those under which each of the non-originating materials used in its manufacture are classified. Nevertheless, this does not apply if otherwise provided in the third paragraph below or in section 5. The introductory notes to the processing list shall apply to all products obtained using non-originating products even if these are not subject to specific provisions in the processing list but are subject instead to the provision in this paragraph.

Products referred to in columns 1 and 2 in the processing list shall be considered to be sufficiently worked or processed in a GSP beneficiary country when the conditions set out in column 3 have been met. Non-originating materials may nonetheless be used, provided that the total value of the materials does not exceed 5 per cent of the ex-works price of the product. Nevertheless, this does not apply if otherwise provided in section 5. Any percentages laid down in the processing list for the maximum value of non-originating materials that may be used may not be exceeded by applying this provision.

The provision in the second and third sentence of the third paragraph does not apply to products classified under Chapters 50-63 of the Harmonized System.

§ 5. *Insufficient working or processing*

For the purpose of implementing section 2, the following operations shall be considered as insufficient working or processing to confer the status of originating product even if the

conditions in section 4 have been met:

1. operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations),
2. simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of a range or set of articles), washing, painting, cutting up etc.,
3. changes of packaging, breaking up and assembly of packages, simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations,
4. the affixing of marks, labels or other like distinguishing signs on products or their packaging,
5. the simple mixing of products, whether or not of different kinds, where one or more of the components of the mixture do not meet the conditions laid down in these regulations to enable them to be considered as originating products,
6. simple assembly of parts to constitute a complete product,
7. a combination of two or more of the operations specified in subsections 1 to 6,
8. slaughter of animals.

§ 6. *Regional cumulation of origin*

The Norwegian Ministry of Finance and Customs may consent to countries belonging to the same regional group being excepted from the rules under section 2 pursuant to the provisions below.

When products originating in a country which is a member of a regional group are worked or processed in another country in that group, they shall be regarded as originating in the country where the last working or processing took place, provided that the value added there is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and that the working or processing carried out there goes beyond that set out in section 5. The value added means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

If the conditions laid down in the second paragraph have not been met, the product shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

Products originating in a country in a regional group which are exported to Norway from another country in the same group without being worked or processed beyond that referred to in section 5, retain their origin. Products originating in a country in a regional group may notwithstanding section 14 be transported through another country in the group, whether or not further working or processing is carried out there.

The provisions of this section only apply if

1. the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in these regulations, and
2. each country of the regional group has undertaken to comply with or ensure compliance with the provisions of these regulations and provide Norway and other countries in the regional group with the administrative cooperation necessary to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

The provisions concerning administrative matters and verification of proof of origin set out in Chapter V shall apply *mutatis mutandis*.

The Norwegian Ministry of Foreign Affairs shall be notified when all the countries in a regional

group have undertaken the obligations referred to in the fifth paragraph through the secretariat of that regional group. Approval of regional cumulation shall be communicated by the Norwegian customs authorities, stating the date of entry into force.

§ 7. *Unit of qualification*

Unit of qualification means those components of a product on which an assessment of whether the status of originating product can be conferred is based.

The unit of qualification shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. When a product composed of a group or assembly of products is classified under a single heading, the whole constitutes the unit of qualification. When a consignment consists of a number of identical products which are classified under the same heading, each individual product must be assessed separately. When the packaging is included with the product for the purposes of classification in accordance with the General Interpretative Rules of the Harmonized System, the packaging shall also be included when determining origin.

§ 8. *Accessories, spare parts and tools*

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 not separately invoiced shall be regarded as one unit with the piece of equipment, machine, apparatus or vehicle in question.

§ 9. *Sets*

Sets, as defined in the General Interpretative Rules of the Harmonized System, shall be regarded as originating in a GSP beneficiary country when all the component articles are originating products. When a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating in the GSP beneficiary country provided that the value of the non-originating articles does not exceed 15 % of the ex-works price of the set.

§ 10. *Neutral elements*

In order to determine whether a product originates from a GSP beneficiary country, energy and fuel, plant and equipment, machines and tools which might be used in its manufacture or goods which do not enter, and which are not intended to enter, into the final composition of the product, shall not be taken into account.

§ 11. *Derogations*

Derogations from the rules of origin in these regulations may be made by the Norwegian Ministry of Finance and Customs in favour of the least-developed GSP beneficiary countries when this is justified by the development of existing industries or the creation of new industries. Notification of the countries regarded as least-developed GSP beneficiary countries will be given by the Norwegian customs authorities. Derogations shall not normally be granted for more than two years at a time.

The examination of requests shall, in particular, take into account the ability of an existing industry to continue its exports to Norway and whether there is a danger of closures of existing industry in the GSP beneficiary country concerned, whether derogation would involve considerable investment in its industry and whether this would enable the rules of origin to be satisfied gradually, and the economic and social impact of a derogation, especially in respect of employment in the GSP beneficiary country concerned and in Norway. Further conditions may be

laid down.

Applications for derogations shall include a description of the finished product and information covering the points listed below

1. nature and quantity of materials originating in a third country,
2. manufacturing processes,
3. value added,
4. number of employees in the enterprise concerned,
5. anticipated volume of the exports to Norway,
6. other possible sources of supply for raw materials,
7. duration of derogation requested and the reasons therefore,
8. other important observations

The provisions of this section apply *mutatis mutandis* to applications for prolongation.

Where use is made of a derogation, the following phrase shall appear in box 4 of the certificate of origin Form A, or on the invoice declaration

"DEROGATION - Decision (year/number) and date" (English version) or

"DEROGATION - Décision /année/numéro) et date" (French version)

Chapter III. Territorial requirements, transport, etc.

§ 12. *The principle of territoriality*

The conditions set out in section 2 as to the acquisition of originating status shall be satisfied without interruption in the GSP beneficiary country or in Norway. Unless otherwise provided in sections 6 and 13, the acquisition of originating status shall be regarded as interrupted when products which have undergone working or processing in a GSP beneficiary country or Norway have left the respective countries' territories, whether operations have been carried out outside these territories or not.

§ 13. *Re-importation of goods*

Originating goods exported from a GSP beneficiary country or from Norway to another country and later re-imported are regarded as non-originating. This applies unless otherwise provided in section 6, or unless it can be demonstrated to the satisfaction of the competent authorities in the GSP beneficiary country, or of the Norwegian customs authorities, that the goods returned are the same goods as those exported, and that they have not undergone any operations beyond what is necessary to preserve them in good condition while in that country or while they were being exported.

§ 14. *Direct transport*

Goods originating in a GSP beneficiary country according to the provisions of the first paragraph of section 2 must be sent directly from the GSP beneficiary country to Norway. Goods originating in Norway, the European Community, or Switzerland according to the provisions of the second and third paragraphs of section 2 must be sent directly to the GSP beneficiary country.

Goods shall be regarded as transported directly when they

1. have been transported without passing through the territory of any other country,
2. constitute one single consignment transported through the territory of countries other than the GSP beneficiary country with, should occasion arise, transshipment or temporary warehousing in those countries, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and have not undergone operations other

- than unloading, reloading or any operation designed to preserve them in good condition,
3. have been transported by pipeline without interruption across the territory of other countries,
 4. originate in a regional group and have been transported through the territory of other countries of the same regional group in cases where section 6 applies, whether or not further working or processing takes place there, or
 5. have been transported through the territory of the European Community or Switzerland, with or without temporary warehousing in these territories, and subsequently re-exported in full or in part to Norway or to the GSP beneficiary country, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

Evidence that the conditions specified in subsection 2 of the second paragraph have been satisfied shall be provided by presenting to the Norwegian customs authorities.

1. a single transport document issued in the GSP beneficiary country covering the passage from the exporting country through the country of transit; or
2. a certificate issued by the customs authorities of the country of transit, which
 - a) gives an exact description of the goods,
 - b) states the dates of unloading and reloading of the goods and, where applicable, identifying the means of transport used, and which
 - c) certifies the conditions under which the goods remained in the country of transit, or
3. failing the above, any substantiating documents.

When transporting goods originating in Norway, the European Community or Switzerland in accordance with the second and third paragraphs of section 2, the provisions of the second paragraph shall apply *mutatis mutandis*. Documentation proving that the conditions specified in subsection 5 of the second paragraph have been satisfied shall be provided by presenting a replacement certificate issued in accordance with the provisions of section 21 to the Norwegian customs authorities.

§ 15. Exhibitions

Products sent from a GSP beneficiary country for exhibition in another country which are imported to Norway after the exhibition shall, on importation, be regarded as originating in the GSP beneficiary country provided that the products meet the requirements of these regulations entitling them to be recognized as originating products and provided that it is shown to the satisfaction of the Norwegian customs authorities that:

1. an exporter has dispatched the products from the territory of the exporting GSP beneficiary country directly to the country in which the exhibition is held, and has exhibited them there,
2. the products have been sold or otherwise disposed of by that exporter to a consignee in Norway,
3. the products have been dispatched directly to Norway during the exhibition or immediately after in the same state in which they were sent for exhibition, and
4. the products have not, since they were dispatched for exhibition, been used for any purpose other than demonstration at the exhibition.

A certificate of origin Form A shall be presented to the Norwegian customs authorities in the normal manner. The name and address of the exhibition shall 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.

This section shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display during which the products remain under customs control. It does not apply to exhibitions organized for private purposes in shops or business premises with a view to the sale of foreign products.

Chapter IV. Proof of origin

§ 16. *General conditions*

Evidence that a product originates in a GSP beneficiary country in accordance with section 2 shall on importation to Norway be provided by presenting either

1. a certificate of origin Form A, issued by the exporter in a GSP beneficiary country in accordance with the provisions of section 17, cf. sections 18, 19, 20 and 21, or
2. an invoice declaration made out by the exporter in a GSP beneficiary country in accordance with the provisions of section 22, provided that the value of the originating products in the consignment does not exceed NOK 25 000.

If goods are exported from Norway, the European Community or Switzerland for working or processing in a GSP beneficiary country in accordance with the second or third paragraph of section 2, documentary evidence of their origin must be submitted as laid down in section 23.

§ 17. *Issue of certificate of origin Form A*

To be valid, a certificate of origin Form A must be endorsed by the competent authorities of the GSP beneficiary country. The certificate can only be endorsed on application from the exporter.

The exporter shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin Form A. The certificate of origin Form A shall be written in English or French. It shall be filled in using a typewriter or other technical means. Any handwritten information shall be written in ink in printed characters. The completion of box 2 of the certificate of origin Form A (consignee) is optional. Box 7 for the description of goods must be completed in such manner as to exclude any possibility of subsequent fraudulent additions. The description of goods must be filled in in such a way that no lines in the box are left empty. If the description does not fill the box, a horizontal line shall be drawn immediately underneath the last line of the description and the remaining empty space struck through. Box 12 shall be duly completed, indicating Norway as the importing country. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent authorities in the GSP beneficiary country endorsing the certificate, must be handwritten.

The competent authorities in the GSP beneficiary country shall ensure that the certificate and application are duly completed. They shall also verify the origin of the products and check that the information given in the certificate is correct. Unless otherwise provided in section 6, the certificate shall only be endorsed if the products to be exported can be considered as products originating in that country in accordance with the provisions of these regulations.

A certificate of origin Form A shall be made available to the exporter as soon as exportation has actually been effected or ensured.

For the purpose of verifying whether the conditions stated in the second paragraph have been met, the competent authorities in the GSP beneficiary country shall have the right to call for any documentary evidence or to carry out any check that is considered necessary.

For the purpose of subsequent control of certificate of origin Form A, the competent authorities in the GSP beneficiary country shall keep a copy of the certificate and of any supporting documentary evidence and related export documents for at least three years.

§ 18. *Cumulation of origin involving products originating in Norway, the European Community or Switzerland*

When the competent authorities of the GSP beneficiary country are called on to issue a certificate of origin Form A for products which have acquired originating status under the terms of the second and third paragraphs of section 2, they shall rely on EUR.1 movement certificates or invoice declarations issued or made out in Norway, the European Community or Switzerland.

Box 4 of certificates of origin Form A issued in the cases set out in the first paragraph shall contain the endorsement "NORWAY CUMULATION", "EC CUMULATION" or "SWITZERLAND CUMULATION" (English versions), or "CUMUL NORVÈGE", "CUMUL CE" or "CUMUL SUISSE" (French versions).

The second paragraph shall apply *mutatis mutandis* to any invoice declarations made out in accordance with the provisions of section 22.

§ 19. *Certificate of origin Form A issued retrospectively*

A certificate of origin Form A may in exceptional cases be issued by the competent authorities in the GSP beneficiary country after exportation of the products to which it relates if a certificate of origin Form A was not issued at the time of exportation because of errors or accidental omissions or special circumstances, or it is demonstrated to the satisfaction of the competent authorities in the GSP beneficiary country that a certificate of origin Form A was issued but was not accepted on importation for technical reasons.

For the purposes of the first paragraph the exporter shall enter on the application the place and date of exportation of the products to which it relates and give the reasons for the application.

The competent authorities in the GSP beneficiary country may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application conform with those contained in the corresponding export documents.

Box 4 of certificates of origin Form A issued retrospectively shall contain the endorsement "ISSUED RETROSPECTIVELY" (English version) or "DELIVRÉ À POSTERIORI" (French version).

§ 20. *Issue of duplicate certificate of origin Form A*

In the event of the theft, loss or destruction of a certificate of origin Form A, the authorities which issued the certificate may, on the request of the exporter, issue a duplicate on the basis of the export documents in their possession. The duplicate shall contain the date of issue of the original certificate and take effect from that date.

Box 4 of a duplicate Form A shall contain the word "DUPLICATE" (English version) or "DUPLICATA" (French version).

§ 21. *Issue of replacement certificate of origin Form A*

The Norwegian customs authorities may at any time replace a certificate of origin Form A by one or more certificates of origin Form A, provided this is carried out at the customs post where the products are under the control of the customs authorities. A replacement certificate Form A may

only be issued on application by the importer.

On application from the re-exporter, the Norwegian customs authorities may issue a replacement certificate of origin Form A if the products are to be re-exported from Norway to the European Community or to Switzerland as a whole or in the form of split consignments. The origin of the products shall be documented by a certificate of origin Form A issued by competent authorities in a GSP beneficiary country for export to Norway. Norway and the country the goods are being re-exported to shall have the same rules of origin for the products in question and the products shall have been under the control of the customs authorities without interruption while in Norway.

The second paragraph does not however apply if the products were exported to Norway under the terms of the derogation provision in section 11.

Similarly, under the same terms as those referred to in the second paragraph, the customs authorities in the European Community or Switzerland may issue a replacement certificate of origin Form A when products originating in a GSP beneficiary country are re-exported to Norway.

A replacement certificate of origin Form A shall be regarded as the definitive certificate of origin for the products to which it refers.

When issuing a replacement certificate of origin Form A, the Norwegian customs authorities shall rely on the details given in the original certificate. The Norwegian customs authorities shall endorse the replacement certificate.

The customs office which is requested to perform this operation shall note on the original certificate the item numbers, number, types and weights of the products forwarded and indicate the serial numbers of the replacement certificates and their date of issue. The Norwegian customs authorities shall keep the original certificate for at least three years for the purpose of subsequent control.

A photocopy of the original certificate may be attached to the replacement certificate. The top right-hand box of the replacement certificate shall indicate the name of the country where it is issued. Box 4 shall contain the words "REPLACEMENT CERTIFICATE" (English version) or "CERTIFICAT DE REMPLACEMENT" (French version), as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. Reference to the re-exporter's invoice shall be given in box 10. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing in boxes 3 to 9 on the original certificate must be transferred to the replacement certificate. The number, nature and gross weight or other measure of the products shall be given in boxes 7 and 9. The customs authority which issued the replacement certificate shall endorse box 11. The responsibility of the authority is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by an authorized person in the enterprise which has made out the replacement certificate. A person who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

§ 22. Content and format of invoice declaration

An invoice declaration may be made out:

1. by an approved exporter in Norway, or
2. by any exporter in a GSP beneficiary country or Norway for any consignment consisting of

one or more packages containing originating products whose total value does not exceed NOK 25,000.

An invoice declaration may only be made out if the products concerned can be regarded as originating in a GSP beneficiary country or Norway within the meaning of the present regulations.

The exporter making an invoice declaration shall be prepared to submit at any time, at the request of the Norwegian customs authorities or other competent authorities in the exporting country, all appropriate documents substantiating the originating status of the goods concerned and proving that the other conditions laid down in these regulations have been fulfilled.

An invoice declaration shall be made out by the exporter using a typewriter or other technical means, or by stamping or printing the declaration on the invoice, the delivery note or any other commercial document. The declaration shall be made out in either English or French. If the declaration is handwritten, it shall be written in ink in printed characters.

Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of section 24 may be exempted from the requirement to sign such declarations provided that he gives the Norwegian customs authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

The invoice declaration shall be made out by the exporter in connection with the export of the products to which it refers.

In the cases referred to in subparagraph 2 of the first paragraph, only one invoice declaration is required for each consignment. If the goods contained in the consignment have already been subject to verification in the exporting country, the exporter may refer to this check in the invoice declaration. The provision in this paragraph does not exempt exporters from complying with any other formalities required under customs or postal legislation.

The provisions of these regulations concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to invoice declarations.

§ 23. Proving the origin of a Norwegian product

Proof of Norwegian originating status within the meaning of the second paragraph of section 2, cf. section 16, second paragraph, and section 18, shall be furnished by production of a EUR.1 movement certificate or by production of an invoice declaration made out in accordance with the provisions of section 22.

When using a certificate of origin (EUR.1), the exporter shall enter "GSP BENEFICIARY COUNTRY" and "NORWAY" (English version) or "PAYS BÉNÉFICIAIRE DU SPG" and "NORVÈGE" (French version) in box 2 of the certificate

The provisions of these regulations concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates.

When requested to do so by the Norwegian customs authorities, an exporter who issues a movement certificate EUR.1 pursuant to the first paragraph shall present all the documentation necessary to verify the originating status of the products in question as well as the fulfilment of the other requirements of these regulations.

§ 24. *Approved exporter*

Any Norwegian exporter who frequently exports Norwegian products pursuant to the second paragraph of section 2 may be authorized as an approved exporter. Anyone applying for such authorization must offer, to the satisfaction of the Norwegian customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements laid down in these regulations relating to the issue of invoice declarations.

The Norwegian customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.

The Norwegian customs authorities may withdraw the authorization at any time without warning. They shall do so where the approved exporter no longer offers the guarantees or fulfils the conditions referred to in the first and second paragraphs or makes improper or incorrect use of the authorization.

§ 25. *Submission of proof of origin*

On importation of products to Norway, a certificate of origin Form A or an invoice declaration shall be submitted within 10 months of the date of issue in the exporting country to the Norwegian customs authorities in accordance with national regulations and procedures.

Proof of origin submitted to the Norwegian customs authorities after expiry of the period of validity stipulated in the first paragraph may be accepted for the purpose of applying preferential tariff treatment where the failure to observe the time limit is due to exceptional circumstances. In other cases of belated presentation, a proof of origin may nevertheless be accepted where the products have been submitted to the customs authorities before the final date of expiry. On presentation of a proof of origin as referred to in the first paragraph, the products referred to in the proof of origin shall be regarded as originating in the GSP beneficiary country indicated therein.

A proof of origin may only be approved for the purpose of applying preferential tariff treatment insofar as the competent authorities in the GSP beneficiary country have provided the Norwegian customs authorities with the necessary information required under section 29, and declared themselves willing to assist the Norwegian customs authorities on request in verifying the authenticity of the proof of origin and the accuracy of the information given regarding the origin of the products, cf. section 30.

Provided that the conditions laid down in the first and second paragraphs have been satisfied, products imported to Norway shall be regarded as originating in a GSP beneficiary country on presentation of a replacement certificate of origin Form A issued by the customs authorities of the European Community or Switzerland in accordance with the fourth paragraph of section 21.

For subsequent verification of replacement certificates of origin Form A, the verification procedure laid down in section 31 shall be applied as appropriate. The time limit laid down in the fifth paragraph of section 31 shall be extended to eight months.

The Norwegian customs authorities may require a translation into Norwegian of the proof of origin submitted and may also require the import declaration to be accompanied by a declaration from the importer to the effect that the products meet the conditions laid down in these regulations.

§ 26. Importation by instalment

Where, at the request of the importer and on the conditions laid down by the Norwegian customs authorities, dismantled or non-assembled products within the meaning of General Rule 2 (a) of the Harmonized System falling within Sections XVI and XVII or heading Nos 73.08 and 94.06 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

§ 27. Exemption from requirement of formal proof of origin

Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage do not require the presentation of a certificate of origin Form A or an invoice declaration, provided that such imports are of a non-commercial nature and have been declared as meeting the conditions required for the application of these regulations. The total value of the products must not exceed NOK 1 750 in the case of small packages or NOK 5 000 in the case of goods that are part of the contents of travellers' personal luggage.

§ 28. Discrepancies and errors

The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration and those made in the documents submitted to Norwegian customs authorities shall not *ipso facto* render the certificate or declaration null and void, provided that it is duly established that the document corresponds to the products concerned.

Obvious errors on a certificate of origin Form A or an invoice declaration should not cause the document to be rejected unless these errors create doubts as to the correctness of the statements made in the document.

Chapter V. Administrative matters etc.**§ 29. Notification of competent authorities**

GSP beneficiary countries which apply the provisions in these regulations shall ensure compliance with the rules in these regulations concerning the origin of goods, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and the rules governing administrative cooperation.

GSP beneficiary countries shall inform the Norwegian customs authorities of the names and addresses of the authorities authorized to issue certificates of origin Form A, and submit specimen impressions of stamps used by those authorities when endorsing certificates of origin. The names and addresses of the relevant authorized authorities responsible for the verification of the certificates of origin Form A and the invoice declarations issued or made out in the GSP beneficiary country shall also be forwarded. Notification shall also be given of any changes.

The Norwegian authorities shall on request from a GSP beneficiary country provide specimen impressions of stamps used when endorsing EUR.1 movement certificates.

§ 30. Mutual assistance

GSP beneficiary countries shall assist Norwegian authorities in verifying the authenticity of certificate of origin Form A and invoice declarations issued or made out in the country concerned and the accuracy of the information given in these documents. Similarly, the Norwegian customs authorities shall assist in the verification of EUR.1 movement certificates and invoice declarations issued or made out pursuant to section 23.

§ 31. Verification of proof of origin

Verification of certificates of origin Form A and invoice declarations shall be carried out by the competent authorities of the exporting country. These authorities shall have the right to require any proof and to carry out any examination of the exporter's accounts or any other examination deemed appropriate. For the purpose of such subsequent verification, the exporter is obliged to keep copies of the relevant proof of origin as well as any documents relating to it for at least three years.

Verifications of certificates of origin Form A or invoice declarations shall be carried out at random or at the request of the Norwegian customs authorities whenever the latter have reasonable doubts as to the authenticity of such documents or the originating status of the products concerned or the fulfilment of other requirements laid down in these regulations.

The Norwegian customs authorities shall enclose the certificate concerned and the invoice, if this has been submitted, or the invoice declaration or a copy of these documents with their request, giving, where appropriate, the reasons for the inquiry. They shall attach any information and documents obtained suggesting that the information given on the proof of origin is incorrect.

The verification shall be carried out as quickly as possible so that the Norwegian customs authorities can be informed of the results of this verification within six months of receipt of their request. These results must indicate clearly whether the documents are authentic and whether they refer to the products actually exported, and whether these products can be regarded as originating in the GSP beneficiary country concerned and otherwise fulfil the conditions laid down in these regulations. Where a certificate of origin Form A has been issued in accordance with section 18, the reply shall include copies of relevant EUR.1 movement certificates and invoice declarations.

If in cases of reasonable doubt there is no reply within six months of the request for verification, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the origin of the products, a second request shall be sent. If after the second request the results of the verification are not communicated to the Norwegian customs authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, preferential tariff treatment shall, except in exceptional circumstances, be refused.

Where the verification procedure or any other available information indicates that the provisions of these regulations are being contravened, the competent authorities of the exporting GSP beneficiary country shall, on their own initiative or at the request of the Norwegian customs authorities, carry out appropriate inquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions.

If the said authorities decide to suspend preferential tariff treatment for the goods concerned pending the results of the verification, they shall offer to release the goods to the importer subject to any measures judged necessary.

Chapter VI. Concluding provisions

§ 32. *Special conditions*

Preferential tariff treatment pursuant to these regulations may only be claimed if the conditions in the second paragraph of section 29 which are appropriate to the individual GSP beneficiary country have been met. Notification of the date from which such preferential treatment may be claimed will be given by the Norwegian customs authorities.

The provisions of the third paragraph of section 2, subparagraph 5 of the second paragraph of section 14, the fourth paragraph of section 21 and the fourth and fifth paragraphs of section 25 will only be applied insofar as the European Community and Switzerland, within the framework of tariff preferences granted by them for goods originating in GSP beneficiary countries, apply rules of origin that correspond to those used by Norway and have concluded an agreement with Norway on mutual acceptance of donor country content etc.

§ 33. *Goods in transit*

Goods originating in a country or territory that has been accepted as a GSP beneficiary country may benefit from the generalized system of preferences on condition that they were exported from the GSP beneficiary country or territory on or after the date of entry into force pursuant to the first paragraph of section 32.

§ 34. *Entry into force*

These regulations enter into force on 1 March 1998.

The provision in the second paragraph of section 32 will enter into force on a date announced by the Norwegian customs authorities.

§ 35. *Repeal of other regulations, transitional rules*

These regulations replace the regulations of 3 September 1971 concerning rules of origin etc. under the generalized system of preferences, which are hereby repealed.

Previous provisions concerning the acquisition of originating status for products from GSP beneficiary countries and the issue and use of certificates of origin are nonetheless applicable for a transitional period until 1 September 1999.

**List of working or processing
required to be carried out on non-originating materials
in order that the product manufactured
can obtain originating status
cf. first paragraph of section 4 of the Regulations**

Introductory notes

Foreword:

These notes shall apply where appropriate to all products manufactured using non-originating materials even if they are not subject to specific provisions in the following list but are subject instead to the change of heading rule set out in subsection 2 of section 4.

Note 1:

1.1 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. Where, in some cases, the entry in the first column is preceded by an “ex”, this signifies that the rule in column 3 only applies to the part of that heading or chapter as described in column 2.

1.2 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 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 grouped together in column 1.

1.3 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.

Note 2:

2.1 In case of a heading not in the list or any part of a heading that is not in the list, the “change of heading” rule set out in subsection 2 of section 4 applies. If a “change of heading” condition applies to any entry in the list, then it is contained in the rule in column 3.

2.2 The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in column 3 likewise apply only to the non-originating materials used.

2.3 Where a rule states that “materials of any heading” may be used, materials of the same heading as the product may also 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 No. ...” means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

2.4 If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

Example:

An engine of heading No 84.07, 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 No 72.24.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 72.24 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2.5 Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of section 5.

Note 3:

3.1 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 origin. Thus if a rule says 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.

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

Example:

The rule for fabrics says 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; one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

Example:

The rule for sewing machines specifies that both the thread tension mechanism used and the zigzag mechanism used must have originating status; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

3.3 When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

Example:

The rule for prepared foods under heading No 19.04 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

Example:

In the case of an article 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.

See also note 5.2 in connection with textiles.

3.4 Where, in a rule in the list, two or more 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 highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4:

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

4.2 The term “natural fibres” includes horsehair of heading No 05.03, silk of heading Nos 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of heading Nos 51.01 to 51.05, the cotton fibres of heading Nos 52.01 to 52.03 and the other vegetable fibres of heading Nos 53.01 to 53.05.

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 heading Nos 55.01 to 55.07.

Note 5:

5.1 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.3.

5.2 In accordance with Note 3.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

Example:

If a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials. Similarly, this does not prevent the use of a zip, even though zips normally contain textiles.

5.3 Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 6:

6.1 For the purposes of heading Nos. ex 27.07, 27.13 to 27.15, ex 29.01, ex 29.02 and ex 34.03 the following are regarded as “special processes”:

vacuum distillation;
 redistillation by a very thorough process of fractionation;
 cracking;
 reforming;
 extraction by means of selective solvents;
 a process involving all the following operations: processing using concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization using alkaline agents, decolourization and purification using naturally active earth, activated earth, activated charcoal or bauxite;
 polymerization;
 alkylation;
 isomerization.

6.2 For the purpose of heading Nos. ex 27.10, 27.11 and 27.12, the following are regarded as “special processes”:

vacuum distillation;
 redistillation by a very thorough process of fractionation;
 cracking;
 reforming;
 extraction using selective solvents;
 a process involving all the following operations: processing using concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization using alkaline agents, decolourization and purification using naturally active earth, activated earth, activated charcoal or bauxite;
 polymerization;
 alkylation;
 isomerization;
 isomerization;
 only applicable to heavy oils classified under heading No. 27.10: desulphurization using hydrogen which results in a reduction in the sulphur content in the processed product of at least 85 per cent (ASTM D 1266-59 T method);
 only applicable to products classified under heading No. 27.10: deparaffining other than by filtration;
 only applicable to heavy oils classified under heading No. 27.10: treatment using hydrogen at a pressure of more than 20 bars and a temperature of more than 250° C using a catalyst, when the hydrogen constitutes an active element in a chemical reaction and is not merely used as a means of desulphurization. The further hydrogenation of lubricating oils under heading No. ex 27.10 (e.g. hydrofinishing or decolouring), especially to improve colour or stability, shall not, however, be regarded as a special process;
 only applicable to fuel oils classified under heading No. ex 27.10: atmospheric distillation, provided that less than 30 per cent by volume of these products distils (including losses) at 300°C in accordance with the ASTM D 86 method;
 only applicable to heavy oils other than gas oils or fuel oils classified under heading No. ex 27.10: processing by high-frequency electrical brush-discharge.

6.3 With regard to goods under heading Nos. ex 27.07, 27.13 to 27.15, ex 29.01, ex 29.02 and ex 34.03, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, mixing of products with varying sulphur content to obtain a certain level of

sulphur content, or combinations of these or similar processes, shall not confer originating status.

List of processing rules

HS Heading No.	Description of product	Working or processing Carried out on non-originating materials that confers originating status
(1)	(2)	(3)
02.01	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No. 02.02
02.02	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No. 02.01
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of heading Nos 02.01 to 02.05
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 02.01 to 02.06 and 02.08 or poultry liver of heading No. 02.07
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading No. 04.01 or 04.02
04.03	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 or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained, - any fruit juice of heading No. 20.09 or sucrose used must be originating, and - the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No. 04.07
ex 05.06	Bones and horn-cores, unworked	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
ex 07.10 to 07.13	Edible vegetables, frozen or dried, provisionally preserved; except for heading Nos ex 07.10 and ex 07.11 for which the rules are set out below:	Manufacture in which all the vegetable materials used must be wholly obtained
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 07.11	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
	- Containing added sugar	Manufacture in which all the materials used must already be originating
	- Other	Manufacture in which all the fruit or nuts used must be wholly obtained
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must be wholly obtained
08.13	Fruit, dried, other than that of heading Nos 08.01 to 08.06; mixtures of nuts or dried	Manufacture in which all the fruit or nuts used must be wholly obtained

	fruits of this Chapter	
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No. ex 11.06 for which the rule is set out below:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No. 07.14 or fruit used must be wholly obtained
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 07.13	Drying and milling of leguminous vegetables of heading No. 07.08
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No. 13.01 used may not exceed 50% of the ex-works price of the product
ex 13.02	Vanilla oleoresin	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials from heading No. 13.02 may be used provided their value does not exceed 20% of the ex-works price of the product
15.01	Pig fat (including lard) and poultry fat, other than that of heading Nos 02.09 or 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 02.03, 02.06 or 02.07 or bones of heading No. 05.06
	- Other	Manufacture from meat or edible offal of swine of heading Nos 02.03 or 02.06 or of meat and edible offal of poultry of heading No. 02.07
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	
	- Fats from bones or waste	Manufacture from materials of any heading except materials of heading Nos 02.01, 02.02, 02.04 or 02.06 or bones of heading No. 05.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
15.04	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 No. 15.04
	- Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading No. 15.05
15.06	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 No 15.06
	- Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained
ex 15.07 to 15.15	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions, except for that of Jojoba oil	Manufacture from other materials of heading Nos 15.07 to 15.15
	- Other, except for: -- Tung oil; oiticica oil; myrtle wax and Japan wax -- Those for technical or industrial uses other	Manufacture in which all the vegetable materials used must be wholly obtained

	than the manufacture of foodstuffs for human consumption	
ex 15.16	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined, but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained
ex 15.17	Edible liquid mixtures of vegetable oils of heading Nos 15.07 to 15.15	Manufacture in which all the vegetable materials used must be wholly obtained
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood;	Manufacture from animals of Chapter 1
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No. 17.02
	- Other	Manufacture in which all the materials used must already be originating
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all flavourings and colourings used must already be originating
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials which are not classified under Chapter 17. However, all flavourings and colourings used must already be originating
18.04	Cocoa butter, fat and oil	Manufacture in which all cocoa beans used must be wholly obtained
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product and that all sugar used of heading No. 17.01 must already be originating
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa, calculated from a completely fat-free basis or containing less than 2% cocoa by weight, calculated from a completely fat-free basis, not elsewhere specified or included; food preparations of goods of heading Nos 04.01 to 04.04, not containing cocoa, calculated from a completely fat-free basis, or containing less than 5% by weight of cocoa powder, not elsewhere specified or	

	included	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used are classified under a heading other than that of the product. However, sugar of heading No. 17.01 cannot be used
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must be wholly obtained
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all materials used must already be originating
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in the form of grains or flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
	- Not containing cocoa	Manufacture in which all materials used must already be originating
	- Containing cocoa	Manufacture from materials of any heading, including other materials of heading No. 19.04, except sugar of heading No. 17.01, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the vegetables, fruit or nuts used must be wholly obtained
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must be wholly obtained
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must be wholly obtained
20.04 and 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen, except goods classified under heading No. 20.06	Manufacture in which all the vegetables used must be wholly obtained
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which all the vegetables, fruit, nuts and other parts of plants, and all the sugar of Chapter 17 must already be originating
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, nuts and all the sugar of Chapter 17 must already be originating
20.08	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must be wholly obtained

	- Other	Manufacture in which all the fruits, nuts, seeds and other materials of Chapters 8 and 9 and all the sugar used or the beverages, ethyl alcohol and vinegar of Chapters 17 or 22 must already be originating
ex 20.09	Fruit and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, nuts or vegetables of Chapters 8 and 9 and all the sugar of Chapter 17 must already be originating
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must be wholly obtained
21.03	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified under a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	- Prepared mustard	Manufacture from mustard flour or meal
21.04	Soups and broths and preparations therefor; homogenized composite food preparations	
	- Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 20.02 to 20.05
	- Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
21.05	Ice-cream containing chocolate	Manufacture in which all the materials used are classified under a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40% of the ex-works price of the product
ex 21.06	Sugar syrups, flavoured or coloured	Manufacture in which all the materials used must be wholly obtained
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
22.02	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 No. 20.09	Manufacture in which all the materials used are classified under a heading other than that of the product. However, all fruit juices used must be wholly obtained
ex 22.04	Wine of fresh grapes, including fortified wines; and grape must with the addition of alcohol	Manufacture from other grape must
22.05, ex 22.07, ex 22.08 and ex 22.09	The following, containing grape materials: - vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; - ethyl alcohol and other spirits, denatured or not; liqueurs - vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 22.08	Whiskies of an alcoholic strength by volume of less than 50% vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15% of the ex-works price of the product
ex 23.03	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 must be wholly obtained
ex 23.06	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 must be wholly obtained
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat or milk used must already be originating

24.02	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 No. 24.01 used must already be originating
ex 24.03	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No. 24.01 used must already be originating
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	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 25.16	Granite porphyry, basalt, sandstone and other monumental and building stones, 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 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified under a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 27.09	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous minerals
27.10 to 27.12	Petroleum oils and oils obtained from bituminous minerals, except crude oil; products not elsewhere specified or included which contain at least 70% by weight of petroleum oil or oils obtained from bituminous minerals and of which these oils form the basis Petroleum oil gases and other gaseous hydrocarbons Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes and similar products obtained by synthesis or otherwise, whether coloured or not	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
27.13 to 27.15	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils	Refining and/or one or more special processes ¹ OR

¹ See Introductory Note 6

	<p>obtained from bituminous minerals</p> <p>Bitumen and asphalt natural; bituminous or oil shale and tar sand; asphaltites and asphaltic rock</p> <p>Bituminous mixtures based on natural asphalt, natural bitumen, mineral oil bitumen, mineral tar or mineral tar pitch (e.g. bituminous mastic, cut-backs)</p>	<p>Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p>
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 28.11 and ex 28.33 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	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 Chapter 29	Organic chemicals, except for heading Nos ex 29.01, ex 29.02, ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	<p>Refining and/or one or more special processes¹</p> <p>OR</p> <p>Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p>

¹ See Introductory Note 6

ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Refining and/or one or more special processes ¹ OR Other operations in which all the materials used are classified in a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Heterocyclic compounds with oxygen heteroatom(s) only:	
	- 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 No. 29.09 used may not exceed 20% 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
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product
29.34	Nucleic acids and their salts; other heterocyclic compounds	Manufactured from materials of any heading. However, the value of all the materials of heading Nos 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 30.02, 30.03, 30.04, 30.05 and ex 30.06 for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, including those obtained by 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 No. 30.02. The materials of this description may also be used, provided their 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 No. 30.02. The materials of this description may also be used, provided their 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 No. 30.02. The materials of

		this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	-- haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their 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 No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
30.03 and 30.04	Medicaments (excluding goods of heading Nos 30.02, 30.05 and 30.06)	Manufacture from materials other than active substances. However, materials of heading Nos 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product
30.05	Wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medicinal, surgical, dental or veterinary use	Manufacture from materials of any heading, except pharmaceutical substances. However, the value of materials of heading No. 30.05 used may not exceed 20% of the ex-works price of the product
ex 30.06	Chemical contraceptive preparations based on hormones or spermicides; bone cement	Manufacture from materials of any heading, except active substances
ex Chapter 31	Fertilizers except for heading No. ex 31.05, for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% 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 heading Nos ex 32.01 and 32.05, for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except heading Nos 32.03, 32.04 and 32.05. However, materials of heading No. 32.05 may be used provided their value does not exceed 20% of the ex-works price

¹ 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 manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

		of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading Nos ex 33.01 and ex 33.06, for which the rules are set out below:	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; 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" ¹ under this heading. However, materials of the same "group" may be used, provided their value does not exceed 20% of the ex-works price of the product
ex 33.06	Yarn used for cleaning between the teeth (dental floss)	Manufacture from: <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - materials for the manufacture of paper
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 heading Nos ex 34.03 and 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified under a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Refining and/or one or more special processes ² OR Other operations in which all the materials used are classified under a heading other than that of the product. However, materials classified under the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 34.04	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pregelatinized 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 No. 35.05
	- Other	Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	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

¹ "group" is regarded as any part of the heading separated from the rest by a semi-colon.

² See Introductory Note 6.

Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 37.01, 37.02 and 37.04 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified under a heading other than heading Nos 37.01 or 37.02
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 37.01 to 37.04
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, ex 38.11, 38.08 to 38.14, 38.18 to 38.20, 38.22, 38.23 and 38.24 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	- Colloidal graphite in suspension in oil and semicolloidal 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 the materials of heading No. 34.03 used must not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 38.11	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.24	Various chemical products:	

	<p>- The following of heading No. 38.24:</p> <ul style="list-style-type: none"> -- 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 No. 29.05 -- 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 -- 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 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.23	Industrial fatty alcohols	Manufacture from materials of any heading, including fatty acids of heading No. 38.23
39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic:	
	- Addition homopolymerization products	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹
	- Other	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
39.16 to 39.21	Semi-manufactures of plastics:	
	- Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked	Manufacturing in which the value of the materials of Chapter 39 used does not exceed 50% of the ex-works price of the product
	- Other:	
	-- Addition homopolymerization products	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹
	-- Other	Manufacture in which the value of any materials of

¹ For products composed of materials classified both under heading Nos 39.01 to 39.06 on the one hand and 39.07 to 39.11 on the other, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product.

		Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
39.22 to 39.26	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
40.05	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber	Manufacture from materials of any heading, except those of heading Nos 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified under a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled plates, crosses and similar forms	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled, tanned or dressed furskins, of heading No. 43.02
ex 44.07	Wood sawn or chipped lengthways, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthways, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed	Sanding or finger-jointing
	- Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.16	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared	Manufacture from paper-making materials of Chapter 47

¹ For products composed of materials classified both under heading Nos 39.01 to 39.06 on the one hand and 39.07 to 39.11 on the other, this restriction shall only apply to that group of materials that accounts for the greatest proportion by weight of the product.

	only	
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
48.17	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 in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	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 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
49.09	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 not classified within heading No. 49.09 or 49.11
49.10	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 in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials not classified within heading No. 49.09 or 49.11
55.01 to 55.07	Synthetic or artificial staple fibres	Manufacture from chemical materials or textile pulp
ex Chapters 50 to 55	Yarn, monofilament and thread:	
	- Silk yarn	Manufacture from raw silk or silk waste, not carded or combed or otherwise prepared for spinning
	- Other	Manufacture from: - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
ex Chapters 50 to 55	Woven fabrics:	
	- Incorporating rubber thread	Manufacture from single yarn
	- Other	Manufacture from: - 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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from: - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated:	
	- Needleloom felt	Manufacture from: - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading No. 54.02, - polypropylene fibres of heading No. 55.03 or 55.06, or - polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05. impregnated, coated, covered or sheathed with rubber or plastic:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from: - natural fibres not carded or combed or otherwise prepared for spinning - chemical materials or textile pulp, or - paper-making materials
56.05	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	- Of needleloom felt	Manufacture from : - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading No. 54.02, - polypropylene fibres of heading No. 55.03 or 55.06, or - polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40% of the ex-works price of the product
	- Of other felt	Manufacture from:

		- natural fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
	- Other	Manufacture from: - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise prepared for spinning
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 58.05 and 58.10; the rule for heading No. 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn
	- Other	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp OR - Printing accompanied by at least two finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
58.10	Embroidery in the piece, in strips or in motifs	Manufacture from yarn
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90% by weight of textile materials	Manufacture from yarn
	- Other	Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	- Other	Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp OR - Printing accompanied by at least two preparatory or

		finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
59.06	Rubberized textile fabrics, other than those of heading No. 59.02:	
	- Knitted or crocheted fabrics	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared 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
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
59.08	Wicks made of woven, plaited or knitted textile materials for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular-knitted gas mantle fabric therefor, whether impregnated or not	Manufacture from single yarn
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
	- Other	Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, or - chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 62.13, 62.14 and ex 62.17 for which the rules are set out below:	Manufacture from yarn
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from unbleached single yarn
ex 62.17	Stiffeners for collars and cuffs, cut to shape	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:	
	- Of felt, of non-wovens	Manufacture from: - natural fibres, or

		- chemical materials or textile pulp
	- Other:	Manufacture from unbleached single yarn
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from: - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp
63.06	Tarpaulins, awnings and sunblinds; tents, sails for boats, sailboards or landcraft; camping goods:	
	- Of non-wovens	Manufacture from: -natural fibres, or -chemical materials or textile pulp
	- Other	Manufacture from unbleached single yarn
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	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 their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for non-metal footwear components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres
65.05	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
66.01	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
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.04 and 68.05	Articles manufactured from artificial abrasive materials based on silicone carbide	Manufacture from materials of any heading except materials of heading Nos 68.04 or 68.05 and silicone carbide of heading No. 28.49
ex 68.12	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 68.14	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product

70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified within a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool
ex 71.01	Natural or cultured pearls, temporarily threaded for transport purposes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
ex 71.06, ex 71.08 and ex 71.10	Precious metals, semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	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
71.17	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex 72.18, 72.19 to 72.22	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 No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	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	Manufacture from semi-finished materials of heading Nos 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06

73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex Chapter 74	Copper and articles thereof, except for heading Nos 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 75.01 to 75.03	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 76.01, 76.02 and ex 76.16; the rule for heading No. ex 76.16 is set out below:	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 76.16	Articles of aluminium; except wire gauze, netting, mesh and similar articles (including endless strips) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, netting, mesh and similar articles (including endless strips) of aluminium wire, and expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 78	Lead and articles thereof, except for heading Nos 78.01 and 78.02; the rule for heading No. 78.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
78.01	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or "work" lead
	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Chapter 79	Zinc and articles thereof, except for heading Nos 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Chapter 80	Tin and articles thereof, except for heading Nos 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and

		- the value of all the materials used does not exceed 50% of the ex-works price of the product
80.01	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Chapter 81	Other base metals; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the products used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the heading Nos 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 82.02 to 82.05. However, tools of heading Nos 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	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 in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their 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 heading Nos 84.03, ex 84.04, 84.18, 84.52 and 84.80 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers, other than those of heading No. 84.02, and auxiliary plant for use with central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No. 84.03 or 84.04
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	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 the originating materials used
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for	

	sewing machines; sewing machine needles:	
	- Sewing machines	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 of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.80	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
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 heading Nos ex 85.17, ex 85.18, 85.19 to 85.21, 85.25 to 85.29 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 85.17	Videophones	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 the originating materials used
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not in a cabinet; audio-frequency electric amplifiers; electric amplifier systems	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 the originating materials used
85.19	Turntables (record decks), record players, cassette players and other sound reproducing apparatus which do not incorporate 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 the originating materials used
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not these incorporate 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 the originating materials used
85.21	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 the originating materials used
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other 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 the originating materials used
85.26	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 the originating materials used

85.27	Reception apparatus for radio-telephony, radio-telegraphy or 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 the originating materials used
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers, or sound or video reproducing apparatus; video monitors and video projectors	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 the originating materials used
85.29	Parts suitable for use solely or principally with the apparatus of heading Nos 85.25 to 85.28:	
	- 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
	- 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 the originating materials used
86.01 to 86.06	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% 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 heading Nos 87.11 and ex 87.12 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	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 the originating materials used
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified within heading No. 87.14
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto:	
	- Rotochutes	Manufacture from materials of any heading including other materials of heading No. 88.04
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No. 89.06 may not be used
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for heading Nos ex 90.05, ex 90.06, 90.07, 90.11, ex 90.18	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

	and 90.28 for which the rules are set out below:	
ex 90.05	Binoculars, monoculars, other optical telescopes and mountings therefor, except astronomic retracting telescopes and mountings therefor	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 the originating materials used
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: - 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 the originating materials used
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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 the originating materials used
ex 90.18	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18
90.28	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 the originating materials used
ex Chapter 91	Clocks and watches and parts thereof; except for heading Nos 91.05, 91.09 to 91.13 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.05	Other clocks and watches	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 the originating materials used
91.09	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 the originating materials used
91.10	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
91.11	Watch cases and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

91.13	Watch straps, watch bands and watch bracelets, and parts thereof:	
	- Of base metal, whether or not plated, or 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 ammunitions; 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
94.05	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
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Golf clubs and parts thereof	Manufacture from roughly shaped blocks
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used.
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

ex 96.14	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks
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Appendix I to Part II

CERTIFICATE OF ORIGIN, FORM A

Printing instructions

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

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

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

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

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

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

Appendix II to Part II

INVOICE DECLARATION

The invoice declaration referred to in section 22, 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.

a) 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 preferential origin according to the rules of origin of the Norwegian Generalized System of Preferences.

.....²⁾
(place and date)

.....³⁾
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

b) French version

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

.....²⁾
(Lieu et date)

.....³⁾
(Signature de l'exportateur; le nom de la personne qui signe la déclaration doit en plus être indiqué avec des caractères imprimés)

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- 1) When the invoice declaration is made out by an approved Norwegian exporter as referred to in section 24 of these regulations, the authorization number of the approved exporter must be entered in this space. For export from a GSP beneficiary country and when the invoice declaration is not made out by an approved Norwegian exporter, the words in brackets shall be omitted or the space left blank.
 - 2) These indications may be omitted if the information is contained on the document itself (the invoice).
 - 3) In cases where the exporter is not required to sign in accordance with the provisions of sections 22 and 24 of these regulations, the exemption of signature also implies the exemption of the name of the signatory.

Appendix III to Part II

MOVEMENT CERTIFICATE EUR.1

Printing instructions

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

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

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

The certificate shall be completed in English or French.

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 N° A 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between and <i>(insert appropriate countries, group of countries or territories)</i>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.	8. Item number; marks and numbers; number and kind of packages (1); description of goods	9. Gross weight (kg) or other measure (l,m³,etc.)	10. Invoices (Optional)

DECLARATION BY THE EXPORTER

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

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

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

.....
.....
.....
.....

SUBMIT the following supporting documents (1):

.....
.....
.....
.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

PART III

SCOPE OF PRODUCTS (COVERAGE)

List 1

Products qualifying for 30 per cent reduction of the normally applicable customs duty when originating in a "least developed" GSP-country (LDC).

Preferential tariff treatment is given within indicative ceilings of 20.000 tonnes for protein feeding stuffs, 75.000 tonnes for carbohydrate feeding stuffs and 100.000 tonnes for grain for human consumption.	
Products marked with (*) are subject to an automatic licencing system.	
Heading No.	Description of products
* ex 04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.
.1000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5%
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5%:
.2100	- - Not containing added sugar or other sweetening matter
.2900	- - Other
* ex 04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.
ex .1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
.9000	- Other
* ex 04.05	Butter and other fats and oils derived from milk; dairy spreads.
.1000	- Butter
.9000	- Other
* ex 05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
	- Other:
.9010	- - For feed purpose
* ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - For feed purpose:
.9111	- - - - Waste fish (industrial fish)
.9112	- - - - Fish heads and tails, dried, whether or not cut
.9113	- - - - Other fish waste
.9119	- - - - Other
	- - Other:
	- - - Blood powder, unfit for human consumption:
.9911	- - - - For feed purpose
	- - - Meat and blood:
.9930	- - - - For feed purpose
	- - - Other:
.9980	- - - - For feed purpose
* ex 07.09	Other vegetables, fresh or chilled.

	- Other:
	- - Sweet corn:
.9041	- - - For feed purpose
* ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Sweet corn:
.4010	- - For feed purpose
* ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Other vegetables; mixtures of vegetables:
	- - Sweet corn:
.9011	- - - For feed purpose
* ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables:
	- - Sweet Corn:
.9031	- - - For feed purpose
* ex 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
.1000	- Peas (<i>Pisum sativum</i>)
	- Chickpeas (garbanzos):
.2010	- - For feed purpose
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
.3100	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
.3200	- - Small red (<i>Adzuki</i>) beans (<i>Phaeolus</i> or <i>Vigna angularis</i>)
.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	- - Other
	- Lentils:
.4010	- - For feed purpose
	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> and <i>Vicia faba var. minor</i>):
.5010	- - For feed purpose
.9000	- Other
* ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava):
.1010	- - For feed purpose
	- Sweet potatoes:
.2010	- - For feed purpose
.9000	- Other
* ex 08.05	Citrus fruit, fresh or dried.
	- Oranges:
.1010	- - For feed purpose
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
.2010	- - For feed purpose

	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>):
.3011	- - Lemons for feed purpose
.3030	- - Limes for feed purpose
	- Grapefruit:
.4010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* 08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
* 10.01	Wheat and meslin.
* 10.02	Rye.
* 10.03	Barley.
* 10.04	Oats.
* ex 10.05	Maize (corn).
	- Other
.9010	- - For feed purpose
* ex 10.06	Rice.
	- Rice in the husk (paddy or rough)
.1010	- - For feed purpose
	- Husked (brown) rice:
.2010	- - For feed purpose
	- Semi-milled or wholly milled rice, whether or not polished or glazed:
.3020	- - For feed purpose
	- Broken rice:
.4020	- - For feed purpose
* ex 10.07	Grain sorghum.
.0010	- For feed purpose
* ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat:
.1010	- - For feed purpose
	- Millet:
.2010	- - For feed purpose
	- Canary seed:
.3010	- - For feed purpose
.9000	- Other cereals
* 11.01	Wheat or meslin flour.
* ex 11.02	Cereal flours other than of wheat or meslin.
.1000	- Rye flour
	- Maize (corn) flour:
.2010	- - For feed purpose
	- Rice flour:
.3010	- - For feed purpose
	- Other:

	- - Buckwheat flour:
.9001	- - - For feed purpose
.9009	- - Other
* ex 11.03	Cereal groats, meal and pellets.
	- Groats and meal:
.1100	- - Of wheat
.1200	- - Of oats
	- - Of maize (corn):
.1310	- - - For feed purpose
	- - Of rice
.1410	- - - For feed purpose
.1900	- - Of other cereals
	- Pellets:
.2100	- - Of wheat
.2900	- - Of other cereals
* ex 11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.
	- Rolled or flaked grains:
.1100	- - Of barley
.1200	- - Of oats
.1900	- - Of other cereals
	- Other worked grains (for example, hulled pearled, sliced or kibbled):
.2100	- - Of barley
.2200	- - Of oats
	- - Of maize (corn):
.2310	- - - For feed purpose
	- - Of other cereals:
	- - - Of buckwheat:
.2901	- - - - For feed purpose
	- - - Of millet:
.2903	- - - - For feed purpose
.2909	- - - Other
.3000	- Germ of cereals, whole, rolled, flaked or ground
* 11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.
* ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading No. 07.13:
.1010	- - For feed purpose
.2000	- Of sago or of roots or tubers of heading No. 07.14
	- Of the products of Chapter 8:
.3010	- - For feed purpose
* ex 11.07	Malt, whether or not roasted.
	- Not roasted:

.1010	- - For feed purpose
	- Roasted:
.2010	- - For feed purpose
* ex 11.08	Starches; inulin.
	- Starches:
	- - Wheat starch:
.1110	- - - Containing potato starch
	- - - Other:
.1180	- - - - For feed purpose
.1190	- - - - Other
	- - Maize (corn) starch:
.1210	- - - Containing potato starch
	- - - Other:
.1280	- - - - For feed purpose
.1300	- - Potato starch
	- - Manioc (cassava) starch:
.1410	- - - Containing potato starch
	- - - Other:
.1480	- - - - For feed purpose
	- - Other starches:
.1910	- - - Laundry starch
	- - - Other:
.1920	- - - Containing potato starch
	- - - Other:
.1980	- - - - For feed purpose
.1990	- - - - Other
	- Inulin:
.2010	- - For feed purpose
* ex 11.09	Wheat gluten, whether or not dried.
.0010	- For feed purpose
* ex 12.01	Soya beans, whether or not broken.
.0010	- For feed purpose
* ex 12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.
	- In shell:
.1010	- - For feed purpose
	- Shelled, whether or not broken:
.2010	- - For feed purpose
* ex 12.03	Copra.
.0010	- For feed purpose
* ex 12.04	Linseed, whether or not broken.
.0010	- For feed purpose
* ex 12.05	Rape or colza seeds, whether or not broken.

.0010	- For feed purpose
* ex 12.06	Sunflower seeds, whether or not broken.
.0010	- For feed purpose
* ex 12.07	Other oil seeds and oleaginous fruits, whether or not broken.
	- Palm nuts and kernels:
.1010	- - For feed purpose
	- Cotton seeds:
.2010	- - For feed purpose
	- Castor oil seeds:
.3010	- - For feed purpose
	- Sesamum seeds:
.4010	- - For feed purpose
	- Mustard seeds:
.5010	- - For feed purpose
	- Safflower seeds:
.6010	- - For feed purpose
	- Other:
	- - Poppy seeds:
.9110	- - - For feed purpose
	- - Shea nuts (karite nuts):
.9210	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
* ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
	- Of soya beans:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.
	- Locust beans, including locust bean seeds:
.1010	- - For feed purpose
	- Seaweeds and other algae:
.2010	- - For feed purpose
	- Other:
	- - Sugar beet:
.9110	- - - For feed purpose
	- - Sugar cane:
.9210	- - - For feed purpose
* 12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
* 15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.

* ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.
.0011	- For feed purpose
* ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions
.1011	- - For feed purpose, including veterinary oil
	- Fats and oils and their fractions, of fish, other than liver oils:
.2011	- - For feed purpose
	- Fats and oils and their fractions, of marine mammals:
.3011	- - For feed purpose
* ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
.0011	- For feed purpose
* ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.
.0010	- For feed purpose
* ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
* ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Cotton-seed oil and its fractions:

	- - Crude oil, whether or not gossypol has been removed:
.2110	- - - For feed purpose
	- - Other:
.2911	- - - For feed purpose
* ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1911	- - - For feed purpose
	- Palm kernel or babassu oil and fractions thereof:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2911	- - - For feed purpose
* ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
	- Linseed oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maize (com) oil and its fractions:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2910	- - - For feed purpose
	- Castor oil and its fractions:
.3010	- - For feed purpose
	- Tung oil and its fractions:
.4010	- - For feed purpose
	- Sesame oil and its fractions:
.5011	- - For feed purpose
	- Jojoba oil and its fractions:
.6010	- - For feed purpose
	- Other:
.9011	- - For feed purpose

* ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions:
.1011	- - For feed purpose
	- Vegetable fats and oils and their fractions:
.2011	- - For feed purpose
* ex 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.
	- Margarine, excluding liquid margarine:
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
* ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
.0011	- For feed purpose
* ex 15.20	Glycerol, crude; glycerol waters and glycerol lyes.
.0010	- For feed purpose
* ex 15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
.0011	- For feed purpose
* ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter:
	- - Cane sugar:
.1110	- - - For feed purpose
	- - Beet sugar:
.1210	- - - For feed purpose
	- Other:
	- - Containing added flavouring or colouring matter:
.9110	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
* ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup:
	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maple sugar and maple syrup:
.2010	- - For feed purpose
.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose

.4000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose
	- Chemically pure fructose:
.5010	- - For feed purpose
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:
.6010	- - For feed purpose
	- Other, including invert sugar:
	- - For feed purpose:
.9011	- - - Artificial honey
.9021	- - - Other
* ex 17.03	Molasses resulting from the extraction or refining of sugar.
	- Cane molasses:
1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 19.01	Malt extract; food preparations of flour, 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 Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
	- Other:
.9010	- - Malt extract
* ex 19.04	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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Other
	- - Pre-cooked rice not containing any added ingredients:
.9010	- - - For feed purpose
* ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other:
	- - Vegetables:
	- - - Sweet corn (<i>Zea mays var. saccharata</i>):
.9031	- - - - For feed purpose
* ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Other vegetables and mixtures of vegetables:
	- - Sweet corn (<i>Zea mays var. saccharata</i>):
.9011	- - - For feed purpose
* ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Sweet corn (<i>Zea mays var. saccharata</i>):
.8010	- - For feed purpose
* ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together:

	- - Ground-nuts:
	- - - Other:
.1180	- - - - For feed purpose
.1900	- - Other, including mixtures
	- Citrus fruit:
.3010	- - For feed purpose
	- Other, including mixtures other than those of subheading No. 2008.19:
	- - Palm hearts:
.9110	- - - For feed purpose
* ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead:
.2010	- - Yeasts for feed purpose
.2031	- - Other single-cell micro-organisms, dead, for feed purpose
* ex 23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.
.1000	- Flours, meals and pellets, of meat or meat offal; greaves
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:
.2010	- - For feed purpose
* ex 23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.
	- Of maize (corn):
.1010	- - For feed purpose
	- Of rice:
.2010	- - For feed purpose
.3000	- Of wheat:
.4000	- Of other cereals
	- Of leguminous plants:
.5010	- - For feed purpose
* ex 23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing .
	- Residues of starch manufacture and similar residues:
.1010	- - For feed purpose
	- Beet-pulp, bagasse and other waste of sugar manufacture:
.2010	- - For feed purpose
	- Brewing or distilling dregs and waste:
.3010	- - For feed purpose
* ex 23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
.0010	- For feed purpose
* ex 23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
.0010	- For feed purpose
* ex 23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.
	- Of cotton seeds:

.1010	- - For feed purpose
	- Of linseed:
.2010	- - For feed purpose
	- Of sunflower seeds:
.3010	- - For feed purpose
	- Of rape or colza seeds:
.4010	- - For feed purpose
	- Of coconut or copra:
.5010	- - For feed purpose
	- Of palm nuts or kernels:
.6010	- - For feed purpose
	- Of maize (corn) germ:
.7010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
* ex 23.07	Wine lees; argol.
.0010	- For feed purpose
* ex 23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
* ex 23.09	Preparations of a kind used in animal feeding.
	- Other:
	- - Containing meat or meat offal of land animals, in airtight containers:
.9020	- - - For other animals
	- - Other
	- - - Fish fodder:
.9040	- - - - For other fish
	- - - Birds food:
.9060	- - - - For other birds
	- - - Other:
.9090	- - - - For other animals
* ex 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	- Other polyhydric alcohols
.4500	- - Glycerol
* ex 35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.
	- Egg albumin:
	- - Dried:
.1101	- - - Unfit for human consumption
.1109	- - - Other
	- - Other:
.1901	- - - Unfit for human consumption
.1909	- - - Other

	- Other:
	- - Other albumins:
	- - - Unfit for human consumption:
.9011	- - - - For feed purpose
	- - - Other:
.9040	- - - - For feed purpose
	- - Albuminates and other albumin derivatives:
.9060	- - - For feed purpose
* ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining:
	- - Stearic acids:
.1110	- - - For feed purpose
	- - Oleic acid:
.1210	- - - For feed purpose
	- - Tally oil fatty acids:
.1310	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Industrial fatty alcohols:
.7010	- - For feed purpose

List 2

Products qualifying for 100 per cent reduction of the normally applicable customs duty when originating in an "ordinary" GSP-country.

Products marked with (*) are subject to an automatic licencing system.	
Heading No.	Description of products
* ex 02.08	Other meat and edible meat offal, fresh, chilled or frozen.
.2000	- Frogs' legs
ex 03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.
	- Smoked fish, including fillets:
.4200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
.4900	-- Other
ex 03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, 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.
	- Frozen:
.1100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> <i>Panulirus</i> spp., <i>Jasus</i> spp.)
.1200	-- Lobsters (<i>Homarus</i> spp.)
	-- Crabs:
.1401	--- King crabs (<i>Paralithodes camchatica</i>)
.1409	--- Other
.1900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption
	- Not frozen:
.2100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> <i>Panulirus</i> spp., <i>Jasus</i> spp.)
.2200	-- Lobsters (<i>Homarus</i> spp.)
	-- Crabs:
.2401	--- King crabs (<i>Paralithodes camchatica</i>)
.2409	--- Other
.2900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption
ex 03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.
.1000	- Oysters
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
.2100	-- Live, fresh or chilled
	-- Other:
.2901	--- Frozen
.2909	--- Other
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):
.3100	-- Live, fresh or chilled
.3900	-- Other
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.):
.4100	-- Live, fresh or chilled

.4900	- - Other
	- Octopus (Octopus spp.):
.5100	- - Live, fresh or chilled
.5900	- - Other
.6000	- Snails, other than sea snails
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:
ex .9100	- - Live or fresh, except flours, meals and pellets of aquatic invertebrates, other than crustaceans, fit for human consumption
ex .9900	- - Other (flours, meals and pellets of aquatic invertebrates, other than crustaceans, fit for human consumption)
ex 04.07	Birds' eggs in shell, fresh preserved or cooked.
	- Other
.0091	- - For hatching
.0099	- - Other
ex 04.09	Natural honey.
	- <u>within a quota of 192 tonnes. cf. List 4</u>
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
.1000	- Bovine semen
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - Other:
.9191	- - - - Waste fish (industrial fish)
.9192	- - - - Fish heads and tails, dried, whether or not cut
.9193	- - - - Other fish waste
.9199	- - - - Other
	- - Other:
	- - - Blood powder, unfit for human consumption:
.9921	- - - - Other
	- - - Meat and blood:
.9940	- - - - Other
	- - - Other:
	- - - - Other:
.9998	- - - - - Other
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.
ex 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.
	- Unrooted cuttings and slips:
	- - Cuttings, unrooted or in vitro, for horticultural purposes:
.1010	- - - Of green plants from 15 December to 30 April

	- - - Other cuttings, including slips:
.1091	- - - - Other unrooted cuttings
.1092	- - - - Slips
.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
	- Rhododendrons and azaleas, grafted or not:
.3090	- - Other
	- Other:
.9020	- - Stock and slips
	- - Other:
	- - - With balled roots or other culture media:
.9030	- - - - Box (Buxus), Dracaena, Camelia, Araucaria, Holly (Ilex), Laurel (Laurus), Kalmia, Magnolia, palm (Palmae), witch hazel (Hamamelis), Aucuba, Pieris, firethorn (Pyracantha) and Stranvaesia
	- - - - Trees and bushes other than mentioned above and perennial plants:
.9041	- - - - - Trees and bushes, other than mentioned above
.9042	- - - - - Perennial plants
	- - - - - Herbaceous plants:
.9050	- - - - - Green pot plants from 15 December to 30 April
.9080	- - - Without balled roots or other culture media
ex 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	- Fresh:
	- - Anemones, Genista, Mimosas, Orchidaceae, Ranunculus, Syringa, Argyranthemum frutescens and Chrysanthemum frutescens 1 Nov. - 30 April, Dendranthema x grandiflora and Chrysanthemum x morifolium 15 Dec. - 15 Mar., Dianthus caryophyllus 1 Nov. - 15 May, Freesia 1 Dec. - 31 Mar., Rosa 1 Nov. - 31 Mar. and Tulipa 1 May - 31 May
.1011	- - - Anemone, Genista, Mimosa, Orchidaceae, Ranunculus and Syringa
.1012	- - - Argyranthemum frutescens and Chrysanthemum frutescens 1 Nov. - 30 Apr., Dendranthema x grandiflora and Chrysanthemum x morifolium 15 Dec. - 15 Mar., Dianthus caryophyllus 1 Nov. - 15 May, Freesia 1 Dec. - 31 Mar., Rosa 1 Nov. - 31 Mar. and Tulip 1 May - 31 May
	- - Other:
.1091	- - - Alchemilla, Anthurium, Aster, Astilbe, Centaurea, Dianthus barbatus, Dianthus caryophyllus 16 May- 30 Oct., Erigeron, Gerbera, Gladiolus, Lathyrus, Liatris, Physostegia, Protea, Scabiosa, Sedum, Solidago, Solidaster, Strelizia, Trachelium and Zinnia
.9000	- Other
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
ex 07.02	Tomatoes, fresh or chilled.
.0011	- From 1 November to 9 May
ex 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	- Onions and shallots:
	- - Shallots:
.1031	- - - From 1 September to 30 June
.1032	- - - From 1 July to 31 August
.2000	- Garlic
	- Leeks and other alliaceous vegetables:
.9002	- - Spring onion
.9009	- - Other alliaceous vegetables

ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli:
	- - Cauliflowers:
.1041	- - - From 1 December to 31 May
.1050	- - Headed broccoli
.9060	- - Chinese cabbage
ex 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
	- Lettuce:
	- - Cabbage lettuce (head lettuce):
	- - - Iceberg lettuce:
.1130	- - - - From 1 December to 28/29 February
	- - - Other:
.1170	- - - - From 1 December to 28/29 February
	- Chicory:
	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>):
.2110	- - - From 1 April to 30 November
.2190	- - - From 1 December to 31 March
ex 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	- Other:
.9020	- - Radishes from 1 April to 30 November
.9030	- - Radishes from 1 December to 31 March
.9099	- - Other
ex 07.07	Cucumbers and gherkins, fresh or chilled.
	- Snake cucumbers:
.0030	- - From 1 December to 9 March
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.
ex 07.09	Other vegetables, fresh or chilled.
	- Globe artichokes:
.1010	- - From 1 June to 30 November
.1090	- - From 1 December to 31 May
	- Asparagus:
.2010	- - From 1 May to 14 November
.2090	- - From 15 November to 30 April
.3000	- Aubergines (egg-plants)
	- Celery other than celeriac:
.4010	- - From 1 July to 31 August
.4020	- - From 1 September to 30 June
	- Mushrooms and truffles:
	- - Mushrooms:
.5110	- - - Cultivated mushrooms (champignons)
.5190	- - - Other
.5200	- - Truffles
	- Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
	- - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>):

.6010	- - - From 1 June to 30 November
.6020	- - - From 1 December to 31 May
.6090	- - Other
	- Spinach, New Zealand spinach and orache spinach (garden spinach):
.7010	- - From 1 May to 30 September
.7020	- - From 1 October to 30 April
	- Other:
.9010	- - Olives
.9020	- - Capers
.9030	- - Curled parsley
	- - Sweet corn:
.9050	- - - Other
	- - Other:
.9091	- - - Courgettes
.9099	- - - Other
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Leguminous vegetables, shelled or unshelled:
ex .2100	- - Peas (<i>Pisum sativum</i>), with a diameter not exceeding 7.5 mm (cf. List 4)
	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)
ex .2201	- - - asparagus beans (<i>Hericot vert</i> cf. List 4)
.2900	- - Other
.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach):
	- Sweet corn:
.4090	- - Other
	- Other vegetables
.8010	- - Asparagus and globe artichokes
.8030	- - Curled parsley
.8040	- - Mushrooms
	- - Other:
.8095	- - - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>)
.8099	- - - Other
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.1000	- Onions
	- Olives:
.2010	- - In brine
.2090	- - Other
	- Capers:
.3010	- - In brine
.3090	- - Other
	- Other vegetables; mixtures of vegetables:
	- - Sweet corn:
.9020	- - - Other
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
.2000	- Onions

	- Mushrooms and truffles:
.3001	- - Mushrooms
.3002	- - Truffles
	- Other vegetables; mixtures of vegetables:
	- - Potatoes:
.9012	- - - Broken or in powder
.9020	- - Garlic
	- - Sweet Corn:
.9040	- - - Other
	- - Other:
.9091	- - - Tomatoes
.9092	- - - Carrots
.9099	- - - Other vegetables; mixtures of vegetables
ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.
	- Manioc (cassava):
.1090	- - Other
	- Sweet potatoes:
.2090	- - Other
08.01	Coconuts, brazil nuts and cashew nuts, fresh, dried, whether or not shelled or peeled.
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.
08.03	Bananas, including plantains, fresh or dried.
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
ex 08.05	Citrus fruit, fresh or dried.
	- Oranges:
.1090	- - Other
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
.2090	- - Other
	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia):
.3021	- - Other lemons
.3040	- - Other limes
	- Grapefruit:
.4090	- - Other
	- Other:
.9090	- - Other
08.06	Grapes, fresh or dried.
08.07	Melons (including watermelons) and papaws (papayas), fresh.
ex 08.08	Apples, pears and quinces, fresh.
	- Apples:
.1011	- - From 1 May to 30 November:
	- - - From 1 May to 31 July:
	- - - - <u>Within a quota of 7000 tonnes, cf. List 4</u>
	- - - From 1 August to 30 November:
	- - - - <u>Within a quota of 750 tonnes, cf. List 4</u>

	- - - From 1 November to 30 November
	- - - - <u>Within a quota of 250 tonnes, cf. List 4</u>
	- Pears and quinces:
	- - Pears:
.2011	- - - From 1 August to 10 August
.2021	- - - From 11 August to 30 November
	- - - - <u>Within a quota of 250 tonnes, cf. List 4</u>
.2031	- - - From 1 December to 15 January
.2041	- - - From 16 January to 14 February
.2050	- - - From 15 February to 31 July
.2060	- - Quinces
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
ex 08.10	Other fruit, fresh.
	- Strawberries:
.1011	- - From 15 April to 8 June
.1030	- - From 1 November to 31 March
.1040	- - From 1 April to 14 April
	- Raspberries, blackberries, mulberries and loganberries:
.2010	- - Raspberries
	- - Other:
.2091	- - - Blackberries
.2099	- - - Other
	- Black, white or red currants and gooseberries:
.3010	- - Black currants
.3020	- - White and red currants
.3030	- - Gooseberries
	- Cranberries, bilberries and other fruits of the genus Vaccinium:
.4010	- - Cowberries
	- - Other:
.4091	- - - Cranberries
.4099	- - - Other
.5000	- Kiwifruit
	- Other:
.9010	- - Cloudberries
.9090	- - Other
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
	- Blackberries, mulberries, loganberries and gooseberries:
ex .2001	- - Containing added sugar or other sweetening matter, cf. List 4
ex .2009	- - Other, cf. List 4
	- Other:
.9001	- - Cowberries
.9002	- - Cloudberries
.9009	- - Other
ex 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate

	consumption.
.1000	- Cherries
	- Other:
.9010	- - Citrus fruit
.9020	- - Apricots and peaches
ex .9090	- - Other (except for raspberries and black, white and red currants, cf. List 4)
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
09.03	Maté
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
ex 10.06	Rice.
	- Semi-milled or wholly milled rice, whether or not polished or glazed:
.3010	- - For human consumption
.3099	- - Other
	- Broken rice:
.4010	- - For human consumption
.4099	- - Other
ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat:
.1090	- - Other
	- Millet:
.2090	- - Other
	- Canary seed:
.3090	- - Other
ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading No. 07.13:
.1090	- - Other
	- Of the products of Chapter 8:
.3090	- - Other
ex 11.07	Malt, whether or not roasted.
	- Not roasted:
.1090	- - Other
	- Roasted:
.2090	- - Other
ex 11.08	Starches; inulin
	- Starches:
	- - Maize (corn) starch:
	- - - Other:
.1290	- - - - Other
	- - Manioc (cassava) starch:
	- - - Other:

.1490	- - - - Other
	- - Other starches:
	- - - Other:
	- - - Other:
.1990	- - - - Other
	- Inulin:
.2090	- - Other
ex 11.09	Wheat gluten, whether or not dried.
.0090	- Other
ex 12.09	Seeds, fruit and spores, of a kind used for sowing.
	- Beet seed:
.1100	- - Sugar beet seed
.3000	- Seeds of herbaceous plants cultivated principally for their flowers
	- Other:
	- - Vegetable seeds:
.9110	- - - Cucumber, cauliflower, carrot, onion, shallot, leek, parsley, endive and lettuce seed
	- - - Other:
.9191	- - - - Cabbage seed
.9199	- - - - Other
.9900	- - Other
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.
	- Other:
.0020	- - Tallow
.0099	- - Other
15.03.	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.
ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions
	- - Other:
.1020	- - - Solid fractions
	- Fats and oils and their fractions, of fish, other than liver oils:
	- - Other:
	- - - Other
.2040	- - - - Solid fractions
.2099	- - - - Other
	- Fats and oils and their fractions, of marine mammals:
.3021	- - Fats for other purposes
15.05	Wool grease and fatty substances derived therefrom (including lanolin).
ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
	- Other:
.0021	- - Bone fat, bone oil and neat's-foot oil

	-- Other:
.0030	--- Solid fractions
.0099	--- Other
ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil:
.1090	-- Other
	- Other:
.9090	-- Other
ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin:
.1090	-- Other
	- Other:
.9090	-- Other
ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.
.0090	- Other
ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Other:
	-- Other:
.9020	--- Solid fractions
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof:
	-- Crude oil:
.1190	--- Other
	-- Crude oil, whether or not gossypol has been removed:
.2190	--- Other
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
	-- Crude oil:
.1190	--- Other
	-- Other:
	--- Other:
.1920	---- Solid fractions
.1999	---- Other
	- Palm kernel or babassu oil and fractions thereof:
	-- Crude oil:
.2190	--- Other
	-- Other:
	--- Other:
.2920	---- Solid fractions
.2999	---- Other
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Other:

.9090	- - Other
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions:
	- - Crude oil:
.1190	- - - Other
	- Maize (corn) oil and its fractions:
	- - Crude oil:
.2190	- - - Other
	- Castor oil and its fractions:
.3090	- - Other
	- Tung oil and its fractions:
.4090	- - Other
	- Sesame oil and its fractions:
	- - Other:
.5020	- - - Crude oil
	- Other:
ex .9021	- - Oiticica oil, not for feed purpose
	- - Other:
.9031	- - - Crude oil
	- - - Other:
.9040	- - - - Solid fractions
ex .9099	- - - - Other (Croton seed oil and tobacco seed oil)
ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions:
	- - Other:
.1020	- - - Extracted entirely from fish or marine mammals
.1099	- - - Other
	- Vegetable fats and oils and their fractions:
	- - Other:
.2099	- - - Other
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
	- Other:
.0031	- - Siccative oils
.0041	- - Linseed oil, boiled
.0051	- - Linoxyn
ex 16.02	Other prepared or preserved meat, meat offal or blood.
	- Of swine:
ex .4100	- - Hams and cuts thereof
	- - - <u>Within a quota of 100 tonnes of hermetic ham, cf. List 5</u>
ex .5000	- Of bovine animals
	- - <u>Within a quota of 200 tonnes of "Corned Beef", cf. List 5</u>

	- - <u>Within a quota of 50 tonnes of hermetic tongue, cf. List 5</u>
ex 16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
.0010	- Whale-meat extracts
	- Other:
.0020	- - Of fish , crustaceans, molluscs or other aquatic invertebrates
	- - Other:
.0092	- - - Juices of whale meat
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter:
	- - Cane sugar:
.1190	- - - Other
	- - Beet sugar:
.1290	- - - Other
	- Other:
	- - Containing added flavouring or colouring matter:
.9190	- - - Other
	- - Other:
	- - - Other:
.9991	- - - - In lumps or powdered
	- - - - Other sugar:
.9995	- - - - In retail sale packages of a weight not exceeding 24 kg
.9999	- - - - Other (in bulk or whole sale packages)
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup:
	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:
.1190	- - - Other
	- - Other:
.1990	- - - Other
	- Maple sugar and maple syrup:
.2090	- - Other
	- Chemically pure fructose:
.5090	- - Other
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:
.6090	- - Other
	- Other, including invert sugar:
	- - Other:
.9030	- - - Artificial honey
.9040	- - - Caramel, including "colouring caramel"
.9099	- - - Other
18.05	Cocoa powder, not containing added sugar or other sweetening matter.
ex 18.06	Chocolate and other food preparations containing cocoa.

.1000	- Cocoa powder, containing added sugar or other sweetening matter
ex 19.04	Prepared foods obtained by 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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:
.1010	- - "Corn flakes"
	- Other
	- - Pre-cooked rice not containing any added ingredients:
.9020	- - - Other
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Onions:
.2001	- - In airtight containers
.2009	- - Other
	- Other:
	- - Vegetables:
.9010	- - - Capers
.9020	- - - Olives
	- - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.9041	- - - - Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Other vegetables and mixtures of vegetables:
	- - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.9020	- - - Other
	- - Other:
.9091	- - - Globe artichokes
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Peas (<i>Pisum sativum</i>):
	- - <u>Within a quota of 200 tonnes of hermetic peas</u>
ex .4001	- - Dried (with a diameter not exceeding 7.5 mm (cf. List 4))
ex .4009	- - Other (with a diameter not exceeding 7.5 mm (cf. List 4))
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):
	- - Other:
ex .5901	- - - Green beans, asparagus beans and string beans
	- - - - <u>Within a quota of 50 tonnes green beans, cf. List 4</u>
	- - - - <u>Asparagus beans (Hericot vert), cf. List 4</u>
	- - - - <u>Within a quota of 100 tonnes string beans, cf. List 4</u>
.6000	- Asparagus
.7000	- Olives
	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):
.8090	- - Other
	- Other vegetables and mixtures of vegetables:

.9001	- - Capers
.9002	- - Globe artichokes
ex .9009	- Other, including mixtures of vegetables
	- - <u>Within a quota of 100 tonnes of mixtures of vegetables</u>
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.
	- Other:
	- - Citrus fruit:
.9110	- - - Containing added sugar or sweetening matter
.9190	- - - Other
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
	- - Ground-nuts:
.1110	- - - Peanut butter
	- - - Other:
.1191	- - - - Other
.2000	- Pineapples
	- Citrus fruit:
	- - Other
.3091	- - - Mandarins
.3099	- - - Other
.4000	- Pears
.5000	- Apricots
.6000	- Cherries
.7000	- Peaches
	- Other, including mixtures other than those of subheading No. 2008.1900:
	- - Palm hearts:
.9190	- - - Other
	- - Other:
.9901	- - - Apples
.9902	- - - Plums
ex 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
	- Orange juice:
	- - Frozen
	- - - Containing added sugar or other sweetening matter
.1111	- - - - Of a density exceeding 1,33 g/cm ³
.1119	- - - - Other
	- - - Other:
.1120	- - - - In containers weighing, with contents, 3 kg or more
	- - - - Other:
.1130	- - - - - Concentrated
	- - - - - Other:

.1191	----- Of a density exceeding 1,33 g/cm ³
.1199	----- Other
	-- Other:
	--- Containing added sugar or other sweetening matter
.1911	---- Of a density exceeding 1,33 g/cm ³
.1919	---- Other
	--- Other:
.1920	---- In containers weighing, with contents, 3 kg or more
	---- Other:
.1991	----- Of a density exceeding 1,33 g/cm ³
.1999	----- Other
.2000	- Grape fruit juice
	- Juice of any other single citrus fruit:
.3010	-- In containers weighing, with contents, 3 kg or more
	-- Other:
.3091	--- Containing added sugar or other sweetening matter
.3099	--- Other
	- Pineapple juice:
.4010	-- In containers weighing, with contents, 3 kg or more
.4090	-- Other
.5000	- Tomato juice
.6000	- Grape juice (including grape must)
	- Juice of any other single fruit or vegetable
ex .8090	-- Other (except juices of raspberries and red and white currants, cf. List 4)
ex .9000	- Mixtures of juices (except for mixtures of juices containing apple-, black, red and white currant- or raspberry juice, cf. List 4)
21.01	Extracts and essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead:
.2020	-- Other inactive yeasts
.3000	- Prepared baking powders
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
.1000	- Soya sauce
	- Tomato ketchup and other tomato sauce:
.2010	-- Tomato ketchup
	- Mustard flour and meal and prepared mustard:
.3001	-- Mustard flour and meal
	-- Prepared mustard:
.3002	--- Containing less than 5% by weight of added sugar
.3009	--- Other
ex 21.06	Food preparations not elsewhere specified or included.
	- Other:
.9010	-- Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading No. 13.02, for the manufacture of beverages

	- - Other preparations of a kind used for the manufacture of beverages:
.9031	- - - Flavoured or coloured sugar syrups
.9039	- - - Other
	- - Drops and chewing gum, not containing sugar:
.9041	- - - Drops
	- - - Chewing gum:
.9043	- - - - Chewing gum containing nicotine
.9044	- - - - Other
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
ex 22.02	Waters, including mineral 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 No. 20.09.
.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
	- Other:
.9010	- - Non-alcoholic wines
.9020	- - Non-alcoholic beer (beer with an alcoholic strength not exceeding 0,5% by volume)
.9090	- - Other
22.03	Beer made from malt
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.
ex 23.09	Preparations of a kind used in animal feeding.
	- Dog or cat food, put up for retail sale:
	- - Containing meat or meat offal of land animals, in airtight containers:
.1011	- - - Dog food
.1012	- - - Cat food
	- - Other:
.1091	- - - Dog food
.1092	- - - Cat food
	- Other:
	- - Containing meat or meat offal of land animals, in airtight containers:
.9011	- - - For pets
	- - Other
	- - - Fish fodder:
.9030	- - - - For ornamental fish
	- - - Birds food:
.9050	- - - - For pets
	- - - Other:
.9080	- - - - For pets
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining:

	- - Stearic acids:
ex .1190	- - - Other (only acid oils from refining)
	- - Oleic acid:
.1290	- - - Other
	- - Tally oil fatty acids:
.1390	- - - Other
	- - Other:
.1990	- - - Other
	- Industrial fatty alcohols:
.7090	- - Other

List 3

Products qualifying for 100 per cent reduction of the industrial element of the normally applicable customs duty when originating in an "ordinary" GSP-country.

Heading No.	Description of products
17.04	Sugar confectionery (including white chocolate), not containing cocoa.
ex 18.06	Chocolate and other food preparations containing cocoa.
	- 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:
	- - Ice-cream powders or table cream powders:
.2011	- - - Ice-cream powders
.2012	- - - Table cream powders
.2090	- - Other
	- Other, in blocks, slabs or bars:
.3100	- - Filled
.3200	- - Not filled
	- Other:
.9010	- - Other chocolate, including sugar confectionery containing cocoa
	- - Ice-cream powders or table cream powders:
.9021	- - - Ice-cream powders
.9022	- - - Table cream powders
.9090	- - Other edible preparations
ex 19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04 not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
	- Preparations for infant use, put up for retail sale:
.1010	- - Of goods of headings Nos. 04.01 to 04.04
.1090	- - Other
	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:
.2010	- - Cake mixes in containers of a net content of less than 2 kg
	- - Other:
.2091	- - - Cake mixes in containers of a net content of 2 kg or more
.2092	- - - Doughs
.2099	- - - Other
	- Other:
.9090	- - Other
ex 19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
	- Uncooked pasta, not stuffed or otherwise prepared:
.1100	- - Containing eggs
.1900	- - Other
	- Stuffed pasta, whether or not cooked or otherwise prepared

	- - Other:
.2091	- - - Cooked
.2099	- - - Other
	- Other pasta:
.3001	- - Cooked
.3009	- - Other
.4000	- Couscous
ex 19.04	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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:
	- - Other:
.1091	- - - Pop Corn
.1099	- - - Other
	- Other
.9090	- - Other
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Potatoes:
	- - Edible preparations composed of flour, meal or flakes based on potatoes:
.1010	- - - Containing not less than 75% by weight of potatoes
.1020	- - - Other
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Potatoes:
	- - Edible preparations composed of flour, meal or flakes based on potatoes:
.2010	- - - Containing not less than 75% by weight of potatoes
.2020	- - - Other
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
	- Tomato ketchup and other tomato sauce:
	- - Other tomato sauce:
.2021	- - - Containing meat or edible meat offals
2029	- - - Other
	- Other:
.9010	- - Mayonnaise and remoulades
	- - Other:
.9091	- - - Mango chutney, liquid
.9099	- - - Other
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations.
	- Soups and broths and preparations therefor:
	- - In airtight containers:
.1010	- - - Meat broth
.1020	- - - Vegetable soup, whether or not precooked, containing neither meat nor meat extracts

.1030	- - - Fish soup (containing at least 25% by weight of fish)
.1040	- - - Other
	- - Other:
.1050	- - - Containing meat or meat extracts
.1060	- - - Fish soup (containing at least 25% by weight of fish)
.1090	- - - Other
21.05	Ice cream and other edible ice, whether or not containing cocoa.
ex 21.06	Food preparations not elsewhere specified or included.
.1000	- Protein concentrates and textured protein substances
	- Other:
.9020	- - Preparations based juices of apples or blackcurrants, for the manufacture of beverages
	- - Other:
	- - - Cream substitutes:
.9051	- - - - Dried
.9052	- - - - Liquid
.9060	- - Emulsified fats and similar products containing more than 15% by weight of edible milk-fats
.9090	- - Other
ex 22.02	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 No. 20.09.
	- Other:
.9030	- - Non-alcoholic beverages with a basis of or milk proteins

List 4

Products qualifying for 15 per cent reduction of the normally applicable customs duty when originating in an "ordinary" GSP-country.

Products marked with (*) are subject to an automatic licencing system.	
Heading No.	Description of products
04.09	Natural honey.
ex 06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.
	- Unrooted cuttings and slips:
	- - Cuttings, unrooted or <i>in vitro</i> , for horticultural purposes:
	- - - Other:
.1021	- - - - Begonia, all sorts, <i>Campanula isophylla</i> , <i>Euphorbia pulcherrima</i> , <i>Poinsettia pulcherrima</i> , <i>Fuchsia</i> , <i>Hibiscus</i> , <i>Kalanchoe</i> and <i>Petunia</i> -hanging
.1022	- - - - Saintpaulia, <i>Scaevola</i> and <i>Streptocarpus</i>
.1023	- - - - <i>Dendranthema x grandiflora</i> and <i>Chrysanthemum x moriflorum</i> , from 1 April to 15 October
.1024	- - - - Pelargonium
.1029	- - - - Other
	- Rhododendrons and azaleas, grafted or not:
	- - <i>Azalea indica</i> (Indoor azalea):
.3011	- - - In flower
	- - - Other:
.3012	- - - - from 15 November to 23 December
.3013	- - - - from 24 December to 14 November
	- Roses (<i>Rosa</i>), grafted or not:
.4001	- - Rooted cuttings, not wrapped for retail sale, incl. bare roots
.4009	- - Other
	- Other:
	- - Other:
	- - - With balled roots or other culture media:
	- - - - Trees and bushes other than mentioned above and perennial plants:
	- - - - Herbaceous plants:
	- - - - - Other:
	- - - - - Green pot plants from 1 May to 14 December:
.9061	- - - - - <i>Condiaeum</i> , <i>Croton</i> , <i>Dieffenbacchia</i> , <i>Epipremnum</i> , <i>Scindapsus aureum</i> , <i>Hedera</i> , <i>Nephrolepis</i> , <i>Peperomia obtusifolia</i> , <i>Peperomia rotundifolia</i> , <i>Schefflera</i> , <i>Soleirolia</i> and <i>Helxine</i>
.9062	- - - - - <i>Asplenium</i> , <i>Begonia x rex-cultorum</i> , <i>Chlorophytum</i> , <i>Euonymus japonicus</i> , <i>Fatsia japonica</i> , <i>Aralia sieboldii</i> , <i>Ficus elastica</i> , <i>Monstera</i> , <i>Philodendron scandens</i> , <i>Radermachera</i> , <i>Stereospermum</i> , <i>Syngonium</i> and <i>X-Fatshedera</i>
.9063	- - - - - Other
	- - - - - Pot plants in flower:
.9064	- - - - - <i>Ageratum</i> , <i>Argyranthemum frutescens</i> , <i>Chrysanthemum frutescens</i> , <i>Begonia x hiemalis</i> , <i>Begonia elatior</i> , <i>Begonia x cheimantha</i> , <i>Begonia x semperflorens</i> , <i>Begonia x tuberhybrida</i> , <i>Bidens</i> , <i>Brachycome</i> , <i>Callistephus</i> , <i>Campanula isophylla</i> , <i>Cyclamen persicum</i> , <i>Dahlia</i> , <i>Dendranthema x grandiflora</i> , <i>Chrysanthemum x morifolium</i> ,

	<i>Dianthus, Euphorbia pulcherrima, Poinsettia, Pulcherrima, Fuchsia, Gerbera, Hibiscus, Hydrangea, Macrophylla, Impatiens, Kalanchoe blossfeldiana, Lobelia lobularia, Pelargonium (alla sorts), Petunia, Primula vulgaris, Primula acualis, Saintpaulia, Scaevola, Senecio cineraria, Senecio bicolor, Tagetes, Tropaeolum, Verbena, Viola, Zinna</i>
.9065	----- <i>Achimenes, Aster novi-belgii, Calceolaria herbeohybrida, Capsicum annum, Catharanthus roseus, Vinca rosea, Dipladenia, Nematanthus, Hypocyrta, Osteospermum, Schlumbergera, Senecio x hybridus, Cineraria, Sinningia speciosa, Gloxinia, Solanum, Streptocarpus</i>
.9066	----- Other
	----- Rooted cuttings and young plants:
.9067	----- <i>Begonia (all sorts), Campanula isophylla, Dendranthema x grandiflora, Chrysanthemum x morifolium, Cyclamen, Euphorbia pulcherrima, Fuchsia, Hibiscus, Kalanchoe, Pelargonium, Petunia-heng, Saintpaulia, Scaevola, and Sinningia syn. Gloxinia</i>
.9068	----- Other
.9069	----- Other
	---- Other:
.9071	---- Grass in rolls or plates (lawn)
.9079	---- Other
ex 06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	- Fresh:
	- - Other:
	- - - Other:
.1092	---- <i>Tulipa</i> from 1 June to 30 April
.1093	---- <i>Lilium</i>
*	.1094 ---- <i>Rosa</i> from 1 April to 31 October
	.1095 ---- <i>Argyranthemum frutescens</i> and <i>Chrysanthemum frutescen</i> from 1 May to 31 October, <i>Dendranthema x grandiflora</i> and <i>Chrysanthemum x morifolium</i> from 16 March to 14 December
	.1096 ---- <i>Gypsophila</i>
	.1097 ---- <i>Alstroemeria</i>
	.1098 ---- Freesia from 1 April to 30 November, <i>Iris, Limonium, Statice, Matthiola, and Narcissus</i>
	.1099 ---- Other
* 07.01	Potatoes, fresh or chilled.
ex 07.02	Tomatoes, fresh or chilled.
	- From 10 May to 10 July:
.0022	- - From 10 May to 31 May
.0023	- - From 1 June to 10 July
.0030	- From 11 July to 14 October
.0040	- From 15 October to 31 October
* ex 07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
	- Onions and shallots:
	- - Onions:
	- - - From 1 September to 30 June:
.1012	---- Red onion
.1019	---- Other
	- - - From 1 July to 31 August:

.1022	- - - - Red onion
.1029	- - - - Other
	- Leeks and other alliaceous vegetables:
.9001	- - Leeks
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Cauliflowers and headed broccoli:
	- - Cauliflowers:
.1011	- - - From 1 June to 31 July
.1021	- - - From 1 August to 14 October
.1031	- - - From 15 October to 30 November
	- Brussels sprouts:
.2010	- - From 21 September to 31 May
.2020	- - From 1 June to 20 September
	- Other:
	- - White cabbage:
* .9013	- - - From 1 October to 31 May
* .9020	- - - From 1 June to 31 July
* .9030	- - - From 1 August to 30 September
	- - Red cabbage:
* .9040	- - - From 1 October to 31 July
* .9050	- - - From 1 August to 30 September
	- - Other:
.9091	- - - Savoy cabbage
.9092	- - - Curly kale
* .9099	- - - Other
ex 07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
	- Lettuce:
	- - Cabbage lettuce (head lettuce):
	- - - Iceberg lettuce:
.1111	- - - - From 1 March to 31 May
.1121	- - - - From 1 June to 30 November
	- - - Other:
.1140	- - - - From 1 March to 31 May
.1150	- - - - From 1 June to 30 September
.1160	- - - - From 1 October to 30 November
	- - Other:
.1910	- - - From 1 April to 30 November
.1990	- - - From 1 December to 31 March
	- Chicory:
	- - Other:
	- - - From 1 April to 30 November:
.2911	- - - - Endive
.2919	- - - - Other
.2990	- - - From 1 December to 31 March
ex 07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or

	chilled.
	- Carrots and turnips:
.1011	- - Carrots from 1 May to 31 August
.1021	- - Carrots from 1 September to 30 April
.1030	- - Turnips
	- Other:
.9010	- - Celeriac
.9040	- - Salad beetroot
ex 07.07	Cucumbers and gherkins, fresh or chilled.
	- Snake cucumbers:
.0010	- - From 10 March to 31 October
.0020	- - From 1 November to 30 November
.0090	- Other
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
.1000	- Potatoes
	- Leguminous vegetables, shelled or unshelled:
ex .2100	- - Peas (<i>Pisum sativum</i>) (except peas of a diameter not exceeding 7.5 mm, cf. List 2)
	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)
ex .2201	- - - Green beans, asparagus beans, wax beans and string beans (except asparagus beans (Hericot verts), cf. List 2)
.2209	- - - Other
	- Other vegetables
.8020	- - Cauliflower
.8050	- - Onions
.8060	- - Celery
	- - Other:
.8091	- - - Carrots
.8094	- - - Headed broccoli
.9000	- Mixtures of vegetables
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.4000	- Cucumbers and gherkins
	- Other vegetables; mixtures of vegetables:
.9090	- - Other vegetables; mixtures of vegetables
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables:
	- - Potatoes:
.9011	- - - Whether or not cut or sliced but not further prepared
ex 08.08	Apples, pears and quinces, fresh.
	- Apples:
.1011	- - From 1 May to 30 November
	- Pears and quinces:
	- - Pears:
.2021	- - - From 11 August to 30 November
ex 08.10	Other fruit, fresh.

	- Strawberries:
	- - From 9 June to 31 October:
.1023	- - - From 9 June to 30 June
.1024	- - - From 1 July to 9 September
.1025	- - - From 10 September to 31 October
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
	- Strawberries:
.1001	- - Containing added sugar or other sweetening matter
.1009	- - Other
	- Raspberries, black, white and red currants:
ex .2001	- - Containing added sugar or other sweetening matter, cf. List 2
ex .2009	- - Other, cf. List 2
ex 08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
.2000	- Strawberries
	- Other:
ex .9090	- - Other (raspberries, black, white and red currants, cf. List 2)
ex 12.09	Seeds, fruit and spores, of a kind used for sowing.
	- Beet seed:
	- - Other:
.1901	- - - Seeds of turnips and swedes
.1902	- - - Mangolds seed
.1909	- - - Other
	- Seeds of forage plants, other than beet seed:
.2100	- - Lucerne (alfalfa) seed
	- - Clover (<i>Trifolium spp.</i>) seed:
.2201	- - - Red clover seed
.2209	- - - Other
.2300	- - Fescue seed
.2400	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seed
.2500	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed
.2600	- - Timothy grass seed
	- - Other:
.2910	- - - Bent grass (<i>agrostis</i>) seed
.2920	- - - Orchard grass or "Cocks' foot", meadow grass and fox-tail grass seed
.2990	- - - Other
ex 19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
	- Stuffed pasta, whether or not cooked or otherwise prepared
.2010	- - Stuffed with, by weight, more than 20% of meat or edible meat offals
ex 19.04	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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal

	flakes and roasted cereal flakes or swelled cereals:
.2010	- - Preparations of the Müsli type based on unroasted cereal flakes
.2090	- - Other
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Cucumbers and gherkins:
.1001	- - In airtight containers
.1009	- - Other
	- Other:
	- - Vegetables:
	- - - Other:
.9051	- - - - Sweet peppers (<i>Capsicum annuum var. annuum</i>)
.9059	- - - - Other
.9090	- - Other
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Potatoes:
	- - Edible preparations composed of flour, meal or flakes based on potatoes:
.1090	- - Other
	- Other vegetables and mixtures of vegetables:
	- - Other:
.9099	- - - Other, including mixtures of vegetables
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
.1000	- Homogenised vegetables
	- Potatoes:
	- - Other:
.2091	- - - Semi-manufactures for the produce of snacks
.2099	- - - Other
	- Peas (<i>Pisum sativum</i>):
ex .4001	- - Dried (except peas with a diameter not exceeding 7.5 mm, cf. List 2)
ex .4009	- - Other (except peas with a diameter not exceeding 7.5 mm, cf. List 2)
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
.5100	- - Beans, shelled
	- - Other:
ex .5901	- - - Green beans, asparagus beans, wax beans and string beans, (cf. List 2)
.5909	- - - Other
	- Other vegetables and mixtures of vegetables:
.9003	- - Sweet peppers (<i>Capsicum annuum var. annuum</i>)
.9004	- - Bamboo shoots
ex .9009	- Other, including mixtures of vegetables, (cf. List 2)
ex 20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.
	- Homogenised preparations:
.1001	- - Containing added sugar or sweetening matter
.1009	- - Other
	- Other:

	- - Other:
	- - - Containing added sugar or sweetening matter:
.9902	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof
.9903	- - - - Other
	- - - Other:
.9907	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof
.9908	- - - - Other
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
.8000	- Strawberries
	- Other, including mixtures other than those of subheading No. 2008.19:
	- - Mixtures:
.9201	- - - Containing entirely of fruits of heading Nos. 08.03 - 08.10
.9209	- - - Other mixtures
	- - Other:
.9909	- - - Other
ex 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
.7000	- Apple juice
	- Juice of any other single fruit or vegetable
	- - Black currant juice:
.8010	- - - Containing added sugar or other sweetening matter
.8020	- - - Other
ex .8090	- - Other (juices of raspberries, and red and white currants, cf. List 2)
ex .9000	- Mixtures of juices (mixtures of juices containing apple-, black, red and white currants- or raspberry juice, cf. List 2)
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations.
.2000	- Homogenised composite food preparations

List 5

Products qualifying for 10 per cent reduction of the normally applicable customs duty when originating in an "ordinary" GSP-country.

Products marked with (*) are subject to an automatic licencing system	
Heading No.	Description of products
* 02.01	Meat of bovine animals, fresh or chilled.
* ex 02.02	Meat of bovine animals, frozen.
	<u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
* ex 02.03	Meat of swine, fresh, chilled or frozen.
	- Fresh or chilled:
.1100	- - Carcasses and half-carcasses
.1200	- - Hams, shoulders and cuts thereof, with bone in
.1900	- - Other
	- Frozen:
ex .2100	- - Carcasses and half-carcasses <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.2200	- - Hams, shoulders and cuts thereof, with bone in
.2900	- - Other
* ex 02.04	Meat of sheep or goats, fresh, chilled or frozen.
	<u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
* 02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
* 02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.
* ex 02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.
	- Of fowls of the species Gallus domesticus:
.1100	- - Not cut in pieces, fresh or chilled
ex .1200	- - Not cut in pieces, frozen <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.1300	- - Cuts and offal, fresh or chilled
	- - Cuts and offal, frozen:
.1410	- - - Livers
.1490	- - - Other
	- Of turkeys:
.2400	- - Not cut in pieces, fresh or chilled
ex .2500	- - Not cut in pieces, frozen <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.2600	- - Cuts and offal, fresh or chilled
	- - Cuts and offal, frozen:
.2710	- - - Livers
.2790	- - - Other
	- Of ducks, geese or guinea fowls:
.3200	- - Not cut in pieces, fresh or chilled
ex .3300	- - Not cut in pieces, frozen <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.3400	- - Fatty livers, fresh or chilled

.3500	- - Other, fresh or chilled
	- - Other, frozen:
.3610	- - - Livers
.3690	- - - Other
* ex 02.08	Other meat and edible meat offal, fresh, chilled or frozen.
.1000	- Of rabbits or hares
	- Other:
.9010	- - Tongues
	- - Other:
	- - - Of reindeer:
.9021	- - - - Carcasses and half-carcasses
.9022	- - - - Other cuts with bone in
.9029	- - - - Boneless
.9030	- - - Of wood birds and grouses
	- - - Of deer and elk:
.9041	- - - - Of deer
.9042	- - - - Of elk
.9050	- - - Of whale
.9099	- - - Other
* 02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.
* 02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.
ex 04.05	Butter and other fats and oils derived from milk; dairy spreads.
	<u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
ex 04.07	Birds' eggs in shell, fresh preserved or cooked.
	- Hens' eggs:
.0011	- - For hatching
ex .0019	- - Other
	<u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
ex 05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
	- Other:
.9010	- - For feed purpose
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
	- Other:
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
	- - - For feed purpose:
.9111	- - - - Waste fish (industrial fish)
.9112	- - - - Fish heads and tails, dried, whether or not cut
.9113	- - - - Other fish waste
.9119	- - - - Other
	- - Other:
	- - - Blood powder, unfit for human consumption:
.9911	- - - - For feed purpose
	- - - Meat and blood:

.9930	- - - - For feed purpose
	- - - Other:
.9980	- - - - For feed purpose
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	- Other:
	- - White cabbage <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.9013	- - - From 1 October to 31 May
.9020	- - - From 1 June to 31 July
.9030	- - - From 1 August to 30 September
	- - Red cabbage <u>Reduction of Customs duties within the global WTO-quota for minimum market access</u>
.9040	- - - From 1 October to 31 July
.9050	- - - From 1 August to 30 September
ex 07.09	Other vegetables, fresh or chilled.
	- Other:
	- - Sweet corn:
.9041	- - - For feed purpose
ex 07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	- Sweet corn:
.4010	- - For feed purpose
ex 07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	- Other vegetables; mixtures of vegetables:
	- - Sweet corn:
.9011	- - - For feed purpose
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	- Other vegetables; mixtures of vegetables:
	- - Sweet Corn:
.9031	- - - For feed purpose
ex 07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
.1000	- Peas (<i>Pisum sativum</i>)
	- Chickpeas (garbanzos):
.2010	- - For feed purpose
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):
.3100	- - Beans of the species <i>Vigna mungo</i> (L.) Heeper or <i>Vigna radiata</i> (L.) Wilczek
.3200	- - Small red (Adzuki) beans (<i>Phaeolus</i> or <i>Vigna angularis</i>)
.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
.3900	- - Other
	- Lentils:
.4010	- - For feed purpose
	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>):
.5010	- - For feed purpose
.9000	- Other
ex 07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in

	the form of pellets; sago pith.
	- Manioc (cassava):
.1010	- - For feed purpose
	- Sweet potatoes:
.2010	- - For feed purpose
.9000	- Other
ex 08.05	Citrus fruit, fresh or dried.
	- Oranges:
.1010	- - For feed purpose
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:
.2010	- - For feed purpose
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>):
.3011	- - Lemons for feed purpose
.3030	- - Limes for feed purpose
	- Grapefruit:
.4010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
10.01	Wheat and meslin.
10.02	Rye.
10.03	Barley.
10.04	Oats.
ex 10.05	Maize (corn).
	- Other
.9010	- - For feed purpose
ex 10.06	Rice.
	- Rice in the husk (paddy or rough)
.1010	- - For feed purpose
	- Husked (brown) rice:
.2010	- - For feed purpose
	- Semi-milled or wholly milled rice, whether or not polished or glazed:
.3020	- - For feed purpose
	- Broken rice:
.4020	- - For feed purpose
ex 10.07	Grain sorghum.
.0010	- For feed purpose
ex 10.08	Buckwheat, millet and canary seed; other cereals.
	- Buckwheat:
.1010	- - For feed purpose
	- Millet:
.2010	- - For feed purpose
	- Canary seed:
.3010	- - For feed purpose
.9000	- Other cereals

11.01	Wheat or meslin flour.
ex 11.02	Cereal flours other than of wheat or meslin.
.1000	- Rye flour
	- Maize (corn) flour:
.2010	- - For feed purpose
	- Rice flour:
.3010	- - For feed purpose
	- Other:
	- - Buckwheat flour:
.9001	- - - For feed purpose
.9009	- - Other
ex 11.03	Cereal groats, meal and pellets.
	- Groats and meal:
.1100	- - Of wheat
.1200	- - Of oats
	- - Of maize (corn):
.1310	- - - For feed purpose
	- - Of rice
.1410	- - - For feed purpose
.1900	- - Of other cereals
	- Pellets:
.2100	- - Of wheat
.2900	- - Of other cereals
ex 11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.
	- Rolled or flaked grains:
.1100	- - Of barley
.1200	- - Of oats
.1900	- - Of other cereals
	- Other worked grains (for example, hulled pearled, sliced or kibbled):
.2100	- - Of barley
.2200	- - Of oats
	- - Of maize (corn):
.2310	- - - For feed purpose
	- - Of other cereals:
	- - - Of buckwheat:
.2901	- - - - For feed purpose
	- - - Of millet:
.2903	- - - - For feed purpose
.2909	- - - Other
.3000	- Germ of cereals, whole, rolled, flaked or ground
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.
ex 11.06	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.
	- Of the dried leguminous vegetables of heading No. 07.13:
.1010	- - For feed purpose

.2000	- Of sago or of roots or tubers of heading No. 07.14
	- Of the products of Chapter 8:
.3010	- - For feed purpose
ex 11.07	Malt, whether or not roasted.
	- Not roasted:
.1010	- - For feed purpose
	- Roasted:
.2010	- - For feed purpose
ex 11.08	Starches; inulin.
	- Starches:
	- - Wheat starch:
.1110	- - - Containing potato starch
	- - - Other:
.1180	- - - - For feed purpose
.1190	- - - - Other
	- - Maize (corn) starch:
.1210	- - - Containing potato starch
	- - - Other:
.1280	- - - - For feed purpose
.1300	- - Potato starch
	- - Manioc (cassava) starch:
.1410	- - - Containing potato starch
	- - - Other:
.1480	- - - - For feed purpose
	- - Other starches:
.1910	- - - Laundry starch
	- - - Other:
.1920	- - - Containing potato starch
	- - - Other:
.1980	- - - - For feed purpose
.1990	- - - - Other
	- Inulin:
.2010	- - For feed purpose
ex 11.09	Wheat gluten, whether or not dried.
.0010	- For feed purpose
ex 12.01	Soya beans, whether or not broken.
.0010	- For feed purpose
ex 12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.
	- In shell:
.1010	- - For feed purpose
	- Shelled, whether or not broken:
.2010	- - For feed purpose
ex 12.03	Copra.
.0010	- For feed purpose
ex 12.04	Linseed, whether or not broken.

.0010	- For feed purpose
ex 12.05	Rape or colza seeds, whether or not broken.
.0010	- For feed purpose
ex 12.06	Sunflower seeds, whether or not broken.
.0010	- For feed purpose
ex 12.07	Other oil seeds and oleaginous fruits, whether or not broken.
	- Palm nuts and kernels:
.1010	- - For feed purpose
	- Cotton seeds:
.2010	- - For feed purpose
	- Castor oil seeds:
.3010	- - For feed purpose
	- Sesamum seeds:
.4010	- - For feed purpose
	- Mustard seeds:
.5010	- - For feed purpose
	- Safflower seeds:
.6010	- - For feed purpose
	- Other:
	- - Poppy seeds:
.9110	- - - For feed purpose
	- - Shea nuts (karite nuts):
.9210	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
	- Of soya beans:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind primarily used for human consumption, not elsewhere specified or included.
	- Locust beans, including locust bean seeds:
.1010	- - For feed purpose
	- Seaweeds and other algae:
.2010	- - For feed purpose
	- Other:
	- - Sugar beet:
.9110	- - - For feed purpose
	- - Sugar cane:
.9210	- - - For feed purpose
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.

ex 15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.
.0011	- For feed purpose
ex 15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
	- Fish-liver oils and their fractions
.1011	- - For feed purpose, including veterinary oil
	- Fats and oils and their fractions, of fish, other than liver oils:
.2011	- - For feed purpose
	- Fats and oils and their fractions, of marine mammals:
.3011	- - For feed purpose
ex 15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.
.0011	- For feed purpose
ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
	- Virgin:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.
.0010	- For feed purpose
ex 15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Cotton-seed oil and its fractions:
	- - Crude oil, whether or not gossypol has been removed:
.2110	- - - For feed purpose

	- - Other:
.2911	- - - For feed purpose
ex 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1911	- - - For feed purpose
	- Palm kernel or babassu oil and fractions thereof:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2911	- - - For feed purpose
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Crude oil
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions:
	- - Crude oil:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maize (corn) oil and its fractions:
	- - Crude oil:
.2110	- - - For feed purpose
	- - Other:
.2910	- - - For feed purpose
	- Castor oil and its fractions:
.3010	- - For feed purpose
	- Tung oil and its fractions:
.4010	- - For feed purpose
	- Sesame oil and its fractions:
.5011	- - For feed purpose
	- Jojoba oil and its fractions:
.6010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
ex 15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
	- Animal fats and oils and their fractions:
.1011	- - For feed purpose
	- Vegetable fats and oils and their fractions:

.2011	- - For feed purpose
ex 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.
	- Margarine, excluding liquid margarine:
.1010	- - For feed purpose
	- Other:
.9011	- - For feed purpose
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
.0011	- For feed purpose
ex 15.20	Glycerol, crude; glycerol waters and glycerol lyes.
.0010	- For feed purpose
ex 15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
.0011	- For feed purpose
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.
16.02	Other prepared or preserved meat, meat offal or blood.
ex 16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
	- Other:
	- - Other:
.0099	- - - Other
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
	- Raw sugar not containing added flavouring or colouring matter:
	- - Cane sugar:
.1110	- - - For feed purpose
	- - Beet sugar:
.1210	- - - For feed purpose
	- Other:
	- - Containing added flavouring or colouring matter:
.9110	- - - For feed purpose
	- - Other:
.9910	- - - For feed purpose
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
	- Lactose and lactose syrup:
	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:
.1110	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Maple sugar and maple syrup:
.2010	- - For feed purpose
.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose

.4000	- Glucose and glucos syrup, containing in the dry state at least 20% but less than 50% by weight of fructose
	- Chemically pure fructose:
.5010	- - For feed purpose
	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose:
.6010	- - For feed purpose
	- Other, including invert sugar:
	- - For feed purpose:
.9011	- - - Artificial honey
.9021	- - - Other
ex 17.03	Molasses resulting from the extraction or refining of sugar.
	- Cane molasses:
.1010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 19.01	Malt extract; food preparations of flour, 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 heading Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
	- Other:
.9010	- - Malt extract
ex 19.04	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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.
	- Other
	- - Pre-cooked rice not containing any added ingredients:
.9010	- - - For feed purpose
ex 20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
	- Other:
	- - Vegetables:
	- - - Sweet corn (<i>Zea mays var. saccharata</i>):
.9031	- - - - For feed purpose
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.
	- Other vegetables and mixtures of vegetables:
	- - Sweet corn (<i>Zea mays var. saccharata</i>):
.9011	- - - For feed purpose
ex 20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.
	- Sweet corn (<i>Zea mays var. saccharata</i>):
.8010	- - For feed purpose
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
	- - Ground-nuts:

	- - - Other:
.1180	- - - - For feed purpose
.1900	- - Other, including mixtures
	- Citrus fruit:
.3010	- - For feed purpose
	- Other, including mixtures other than those of subheading No. 2008.19:
	- - Palm hearts:
.9110	- - - For feed purpose
ex 21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.
	- Inactive yeasts; other single-cell micro-organisms, dead:
.2010	- - Yeasts for feed purpose
.2031	- - Other single-cell micro-organisms, dead, for feed purpose
ex 23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.
.1000	- Flours, meals and pellets, of meat or meat offal; greaves
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:
.2010	- - For feed purpose
ex 23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.
	- Of maize (corn):
.1010	- - For feed purpose
	- Of rice:
.2010	- - For feed purpose
.3000	- Of wheat:
.4000	- Of other cereals
	- Of leguminous plants:
.5010	- - For feed purpose
ex 23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing .
	- Residues of starch manufacture and similar residues:
.1010	- - For feed purpose
	- Beet-pulp, bagasse and other waste of sugar manufacture:
.2010	- - For feed purpose
	- Brewing or distilling dregs and waste:
.3010	- - For feed purpose
ex 23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
.0010	- For feed purpose
ex 23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
.0010	- For feed purpose
ex 23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.
	- Of cotton seeds:
.1010	- - For feed purpose
	- Of linseed:
.2010	- - For feed purpose

	- Of sunflower seeds:
.3010	- - For feed purpose
	- Of rape or colza seeds:
.4010	- - For feed purpose
	- Of coconut or copra:
.5010	- - For feed purpose
	- Of palm nuts or kernels:
.6010	- - For feed purpose
	- Of maize (corn) germ:
.7010	- - For feed purpose
	- Other:
.9010	- - For feed purpose
ex 23.07	Wine lees; argol.
.0010	- For feed purpose
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
ex 23.09	Preparations of a kind used in animal feeding
	- Other:
	- - Containing meat or meat offal of land animals, in airtight containers:
.9020	- - - For other animals
	- - Other:
	- - - Fish fodder:
.9040	- - - - For other fish
	- - - Birds food:
.9060	- - - - For other birds
	- - - Other:
.9090	- - - - For other animals
ex 29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	- Other polyhydric alcohols:
.4500	- - Glycerol
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
	- Industrial monocarboxylic fatty acids; acid oils from refining:
	- - Stearic acids:
.1110	- - - For feed purpose
	- - Oleic acid:
.1210	- - - For feed purpose
	- - Tally oil fatty acids:
.1310	- - - For feed purpose
	- - Other:
.1910	- - - For feed purpose
	- Industrial fatty alcohols:
.7010	- - For feed purpose

List 6

Products qualifying for 50 per cent reduction of the normally applicable customs duty when originating in an "ordinary" GSP-country.

Heading No.	Description of products
ex 15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.
	- Crude oil, whether or not degummed:
.1090	- - Other
	- Other:
.9090	- - Other
ex 15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
	- Sunflower-seed or safflower oil and fractions thereof:
	- - Other:
.1990	- - - Other
	- Cotton-seed oil and its fractions:
	- - Other:
	- - - Other:
.2920	- - - - Solid fractions
.2999	- - - - Other
ex 15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Other:
.9090	- - Other
ex 15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.
	- Linseed oil and its fractions:
	- - Other:
.1990	- - - Other
	- Maize (corn) oil and its fractions:
	- - Other:
.2990	- - - Other
	- Sesame oil and its fractions:
	- - Other:
.5099	- - - Other
ex 15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.
	- Margarine, excluding liquid margarine:
	- - Other:
	- - - Animal:
.1021	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.1029	- - - - Other
	- - - Vegetable:
.1031	- - - - Containing more than 10% but not more than 15% by weight of milk fats

.1039	- - - - Other
	- Other:
	- - Other:
.9021	- - - Edible liquid mixture of vegetable oils
	- - - Liquid margarine:
.9032	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.9039	- - - - Other
	- - - Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils:
.9041	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.9049	- - - - Other
	- - - Other:
.9091	- - - - Containing more than 10% but not more than 15% by weight of milk fats
.9098	- - - - Other
ex 15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
	- Other:
.0099	- - Other

List 7**LIST OF EXCEPTIONS**

- Note: - Industrial products classified within chapters 25 - 97 of the HS-system originating in an "ordinary" GSP-country, are duty-free on importation into Norway, with the exception of products covered by the following "exception-list"
- Products within heading nos. ex 29.05 and ex 38.23 covered by List 2 and List 5, are considered to be agricultural products

List of industrial products excluded from GSP preferential tariff treatment on importation into Norway when originating in an "ordinary" GSP-country.

(the products are duty-free when originating in a "least developed" GSP-country)

Heading no.	Description of products
ex 52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²
	- Bleached:
.2900	-- Other fabrics
	- Of yarns of different colours:
.4100	-- Plain weave, weighing not more than 100 g/m ²
.4200	-- Plain weave, weighing more than 100 g/ m ²
.4300	-- 3- thread or 4- thread twill, including cross twill
.4900	-- Other fabrics
ex 56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
	- Of man-made textile materials:
	-- Made up fishing nets:
	--- Other made up fishing nets:
.1102	---- Of monofilament of polyamide
.1103	---- Of multifilament of polyamide
.1104	---- Of polyethylene
.1109	---- Other
	-- Other:
.1901	--- Netting of monofilament of polyamide
.1902	--- Netting of multifilament of polyamide
.1903	--- Netting of polyethylene
.1904	--- Other netting
.1909	--- Other
	- Other:
.9010	-- Made up fishing nets
.9090	-- Other
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar

	articles, knitted or crocheted
ex 61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted
	- Briefs and panties:
.2100	-- Of cotton
.2200	-- Of man-made fibres
.2900	-- Of other textile materials
	- Nightdresses and pyjamas:
.3100	-- Of cotton
.3200	-- Of man-made fibres
.3900	-- Of other textile materials
	- Other:
.9100	-- Of cotton
.9200	-- Of man-made fibres
.9900	-- Of other textile materials
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.11	Babies' garments and clothing accessories, knitted or crocheted
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
ex 62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
	- Suits:
.1100	-- Of wool or fine animal hair
.1200	-- Of synthetic fibres
.1900	-- Of other textile materials
	- Ensembles:
.2100	-- Of wool or fine animal hair
.2200	-- Of cotton
.2300	-- Of synthetic fibres
.2900	-- Of other textile materials
	- Jackets and blazers:
.3100	-- Of wool or fine animal hair
.3200	-- Of cotton
.3300	-- Of synthetic fibres
.3900	-- Of other textile materials
	- Trousers, bib and brace overalls, breeches and shorts:
	-- Of wool or fine animal hair:
.4109	--- Other
	-- Of cotton:
.4209	--- Other
	-- Of synthetic fibres:
.4309	--- Other

	-- Of other textile materials:
.4909	--- Other
62.05	Men's or boys' shirts
63.01	Blankets and travelling rugs
ex 63.02	Bed linen, table linen, toilet linen and kitchen linen
.1000	- Bed linen, knitted or crocheted
	- Other bed linen, printed:
.2100	-- Of cotton
	-- Of man-made fibres:
.2210	--- Of nonwovens
.2290	--- Other
.2900	-- Of other textile materials
	- Other bed linen:
.3100	-- Of cotton
	-- Of man-made fibres:
.3210	--- Of nonwovens
.3290	--- Other
.3900	-- Of other textile materials
.4000	- Table linen, knitted or crocheted
	- Other table linen:
.5100	-- Of cotton
.5200	-- Of flax
	-- Of man-made fibres:
.5310	--- Of nonwovens
.5390	--- Other
.5900	-- Of other textile materials
	- Other:
.9100	-- Of cotton
.9200	-- Of flax
	-- Of man-made fibres:
.9310	--- Of nonwovens
.9390	--- Other
.9900	-- Of other textile materials
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials

