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EU GSP+ BUSINESS GUIDE FOR SRI LANKAN EXPORTERS

EU – SRI LANKA TRADE RELATED ASSISTANCE



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LIST OF ABBREVIATIONS

ASYCUDA	Automated System for Customs Data
BAT	Best Available Technique
BREF BAT	Reference Document
CECED	European Committee of Domestic Equipment Manufacturers
CESR	Committee on Economic, Social and Cultural Rights
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CN	Combined Nomenclature
COO	Certificate of Origin
COTANCE	Confederation of National Associations of Tanners and Dressers of the European Community
DoC	Department of Commerce
DOT	Diocetyltn
EBA	Everything But Arms
ECCSL	European Chamber of Commerce of Sri Lanka
ECF	European Coffee Federation
EDB	Export Development Board
EEAS	European External Action Service
EEC	European Economic Community
EMEA	Europe, the Middle East and Africa
ETRMA	European Tyre & Rubber Manufacturers' Association
EU	European Union
EURATEX	European Apparel and Textile Confederation
EUROBAT	Association of European Automotive and Industrial Battery Manufacturers
EUROGLACES	European Ice Cream Association
FEDIOL	Federation representing the European Vegetable Oil and Proteinmeal Industry
GMO	Genetically Modified Organism
GNI	Gross National Income
GSMA	Groupe Spécial Mobile Association
GSP	Generalized Scheme of Preferences
GSP+	Generalized Scheme of Preferences Plus
HS	Harmonized System
IEC	International Electrotechnical Commission
ILO	International Labour Organization
INESCOP	Technological Institute for Footwear and Related Industries
ISO	International Organization for Standardization
MRL	Maximum Residue Level
PAH	Polycyclic-aromatic hydrocarbons
PCA	Polycyclic aromatics
PPE	Personal Protective Equipment
PROFEL	European Association of Fruit and Vegetable Processing Industries
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals
REX	Registered Exporter System
SAARC	South Asian Association for Regional Cooperation
SAD	Single Administrative Document
TARIC	Integrated Tariff of the European Union
THIE	Tea & Herbal Infusions Europe
TIN	Taxpayer Identification Number
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
VAT	Value-Added Tax
WTO	World Trade Organization

NOTE TO READERS

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The Guide provides an overview of relevant information for exporters from Sri Lanka. The Guide does not constitute legal advice and does not provide exhaustive information on all sectors. It remains the responsibility of exporters from Sri Lanka to ensure compliance with all relevant EU rules.

INTRODUCTION

1. THE GSP AND ITS DIFFERENTIATING CHARACTERISTICS

The EU's Generalised Scheme of Preferences (hereinafter, GSP) is a system of unilateral trade concessions that reduces or eliminates tariffs on a range of exports from developing countries and least-developed countries.¹ The GSP is used to increase export revenue in developing countries in order to reduce poverty and promote sustainable development and good governance. The GSP preferential arrangements focus solely on granting tariff preferences for trade in goods.

The EU's GSP has been in place since 1971, although it has periodically been subject to reviews of varying depth and extent. Most changes affected, in relevant part, issues related to the GSP's product coverage, quotas, ceilings, administration, beneficiaries and depth of tariff cuts. The architecture of the scheme has also undergone significant changes over time.

The GSP is consistent with the World Trade Organization's (hereinafter, WTO) 1979 'Enabling Clause', which operates as an exception to one of the pillars of the WTO system, the most-favoured nation obligation, allowing developed countries to grant differential and more favourable tariff treatment to imports from developing countries.

In its current form, the EU's GSP foresees three types of preferential arrangements: a general arrangement (for developing countries matching certain eligibility criteria) and two special arrangements: 1) a special incentive arrangement for sustainable development and good governance or 'GSP+'; and 2) a special arrangement for least-developed countries, known as the 'Everything But Arms' arrangement (hereinafter, 'EBA').

1.1 The general arrangement

Under the general arrangement (*i.e.*, GSP), duty reductions apply to around 66% of the tariff lines of the EU's Combined Nomenclature (hereinafter, CN), as listed in Annex V to the GSP Regulation. The list of countries that are beneficiaries of the general arrangement is set out in Annex II to the GSP Regulation.²

In order to benefit from the general arrangement, an eligible country³ must satisfy two requirements:

- The country must not have been classified by the World Bank as a high-income or upper-middle income country during the last three consecutive years; and
- The country must not benefit from a preferential market access arrangement with the EU providing equal or larger tariff preferences than the general arrangement, for substantially all trade (such as free trade agreement partners or EU overseas territories).

The tariff preferences operate according to a system of tariff modulation (*i.e.*, the reduced rates of duty according to product sensitivity). In particular, duties are entirely suspended for products classified as non-sensitive. For sensitive products, *ad valorem* duties are reduced by 3.5%, and by 20% in the case of textile and clothing products. Specific duties (other than minimum and maximum duties) on sensitive products are reduced by 30%.

According to Article 8(1) of *Regulation (EU) No 978/2012*, tariff preferences are subject to sector graduation, which means that preferences will generally be suspended in cases where the average value of EU imports of a given product over three consecutive years exceeds 57.0% of the total EU imports of that product from all GSP beneficiaries. This threshold is set at 47.2% with respect to textile and clothing goods and at 17.5% with respect to trees and plants, fats and oils, and certain chemical substances. For a period between 2014-

¹ A consolidated version of the EU GSP Regulation is available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:32012R0978>.

² Currently, 26 countries export to the EU under the terms of the general arrangement: People's Republic of China, Republic of Congo, Cook Islands, Côte d'Ivoire, Ghana, India, Indonesia, Kenya, Micronesia, Nauru, Nigeria, Niue, Syrian Arab Republic, Swaziland, Tajikistan, Tonga, Ukraine, Uzbekistan, Vietnam.

³ Eligible countries are all developing countries listed in Annex I to the GSP Regulation, as last amended by *Commission Delegated Regulation (EU) No. 1421/2013 of 30 October 2013 amending Annexes I, II and IV to Regulation (EU) No. 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences*, OJ L 355, 31.12.2013 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1421&from=EN>).

2016, the European Commission (hereinafter, Commission) had adopted a list of graduated sectors.⁴ In 2015, the EU removed China, Ecuador, the Maldives and Thailand from the list of GSP beneficiary countries listed in Annex II of the GSP Regulation.⁵ Due to the substantial share of GSP imports represented by those countries, their removal from the list of beneficiaries necessitated the amendment of the modalities for sector graduation to the current thresholds.⁶

1.2 The special incentive arrangement for sustainable development and good governance (GSP+)

As of 19 May 2017, Sri Lanka is listed as a beneficiary of the special incentive arrangement for sustainable development and good governance, known as 'GSP+'.⁷ Currently, nine countries are listed as GSP+ beneficiaries.⁸ This arrangement, which provides for deeper tariff preferences, applies to GSP beneficiary countries⁹ that:

- Meet the economic vulnerability criteria indicated in Article 9(1)(a) and Annex VII of the GSP Regulation;¹⁰ and
- Have ratified and effectively implement the relevant 27 international conventions on human rights, environment and labour rights listed in Annex VIII to the GSP Regulation.

The status of beneficiary under the GSP+ scheme is not automatic, but requires that a GSP beneficiary submit an application to that effect, and it is granted following an evaluation by the Commission of the compliance with the relevant conditions and requirements.

The GSP+ scheme applies to substantially the same products as the basic GSP scheme. However, the GSP+ arrangement makes no distinction between sensitive and non-sensitive products. Annex IX to the GSP Regulation, which concerns the product coverage of the GSP+ scheme, lists products at the two, four, six or eight-digit level, depending on the products concerned. Tariff modulation under the GSP+ scheme entails that, where products are subject only to an *ad valorem* or a specific duty, this is entirely suspended. Where products are subject to duties with an *ad valorem* and a specific component, only the *ad valorem* duty is suspended.¹¹ Moreover, sector graduation does not apply under the GSP+ scheme.

⁴ Commission Implementing Regulation (EU) No. 1213/2012 of 17 December 2012 suspending the tariff preferences for certain GSP beneficiary countries in respect of certain GSP sections in accordance with Regulation (EU) No. 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences, OJ L 348, 18/12/2012 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32012R1213&from=EN>).

⁵ See Recital 7 of Commission Delegated Regulation (EU) No 1421/2013 of 30 October 2013 amending Annexes I, II and IV to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences, OJ L 355, 31.12.2013 (available at http://trade.ec.europa.eu/doclib/docs/2014/january/tradoc_152059.pdf).

⁶ See Commission Delegated Regulation (EU) 2015/1978 of 28 August 2015 amending Regulation (EU) No 978/2012 of the European Parliament and the Council as regards the modalities for the application of Article 8 listed in Annex VI to that Regulation, OJ L 289, 05.11.2015 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32015R1978>).

⁷ Commission Delegated Regulation (EU) 2017/836 of 11 January 2017 amending Annex III to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences, OJ L125, 18.05.2017 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32017R0836>).

⁸ See Annex III of the EU GSP Regulation: Armenia, Bolivia, Cape Verde, Kyrgyz Republic, Mongolia, Philippines, Pakistan and Paraguay. Sri Lanka was added on 19 May 2017.

⁹ Only countries that are already GSP beneficiaries are eligible for the GSP+ scheme: Article 9 of the GSP Regulation states that "[a] GSP beneficiary country may benefit from the tariff preferences provided under the special incentive arrangement for sustainable development and good governance if...". This means that any given country wishing to apply for GSP+ status must also not have been classified by the World Bank as a high-income or an upper-middle income country during 3 consecutive years immediately preceding the update of the list of beneficiary countries.

¹⁰ In particular, the country is required to comply with: (i) the non-diversification criterion (*i.e.*, the country's seven largest sections of GSP-covered imports represent more than 75% in value of its total GSP-covered imports into the EU, as an average during the last three consecutive years); and (ii) the import-share criterion (*i.e.*, the country's GSP-covered imports into the EU represent less than 2% in value of imports by all GSP beneficiaries, as an average during the last three consecutive years).

¹¹ An exception to this rule is foreseen with respect to chewing gum classified under the EU's CN code 1704.10.90, for which the specific duty shall be limited to 16% of its customs value.

2. SRI LANKA AS A GSP+ BENEFICIARY

In 2010, the EU decided to halt the preferential treatment for imports from Sri Lanka because the EU determined that Sri Lanka had failed to address reported human rights violations in the country. In its report of 9 December 2010, the Committee on Economic, Social and Cultural Rights (CESCR) had observed important shortcomings.

In 2015, the Government of Sri Lanka set out a path of major reforms, which aimed at national reconciliation, respect of human rights, the rule of law and good governance principles, as well as sustainable economic development.

On 12 July 2016, Sri Lanka officially requested to the Commission to be added to the list of GSP+ beneficiaries again.

The Commission examined the GSP+ request from Sri Lanka in accordance with the provisions of Article 10(1) of the GSP Regulation and established that Sri Lanka now meets the conditions. Through *Commission Delegated Regulation (EU) 2017/836 of 11 January 2017 amending Annex III to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences*, the Commission decided that Sri Lanka should therefore be granted GSP+ from the date of entry into force of the Regulation. Annex III to *Regulation (EU) No 978/2012* was amended accordingly. The Regulation was published in the Official Journal on 18 May 2017 and entered into force a day thereafter.

Pursuant to Article 13 of *Regulation (EU) No 978/2012*, the Commission is required to keep under review the status of ratification of the relevant conventions, the effective implementation of those conventions, as well as the cooperation with the relevant monitoring bodies by the Government of Sri Lanka. The next GSP+ review report is scheduled to be transmitted to the Council of the EU and the European Parliament in January 2018. Therefore, the Commission has announced that the first monitoring mission to Sri Lanka will already take place in September 2017 in order to include Sri Lanka in the upcoming review.

3. COMPETITORS FOR SRI LANKA'S UNDER GSP+

There are presently eight other countries that benefit from the EU's GSP+ scheme. They are listed in Annex III to the GSP Regulation.¹² Originally, ten countries were included in the original Annex III from 28 August 2013¹³. Since then, the Commission regularly amended Annex III to the GSP Regulation to take account of revised country classifications, GSP+ requests and preferential market access arrangements.¹⁴

As a result, countries that have been granted beneficiary status under the EU's GSP+ currently include (besides Sri Lanka): Armenia, Bolivia, Cape Verde, Kyrgyz Republic, Mongolia, the Philippines, Pakistan and Paraguay.

Accordingly, the countries listed above are all subject to the same trade benefits as Sri Lanka, and, therefore, compete with Sri Lanka for access to the EU market at the very preferential GSP+ rates and conditions.

In addition to the nine countries that currently benefit from GSP+, 49 least-developed countries currently benefit from the EBA preferential arrangement, and receive duty-free and quota-free access to the EU market *via* that scheme.¹⁵

The relevant trade statistics are provided in the sections below on the respective sectors.

¹² Annex III to the GSP Regulation is available at <http://eur-lex.europa.eu/eli/reg/2012/978/2017-01-01>.

¹³ Commission Delegated Regulation (EU) No. 182/2014 of 17 December 2013 amending Annex III to Regulation (EU) No. 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences, OJ L 57, 27.02.2014 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0182&from=EN>).

¹⁴ Commission Delegated Regulation (EU) No 1/2014 of 28 August 2013 establishing Annex III to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32014R0001>); Commission Delegates Regulation (EU) No. 182/2014 of 17 December 2013 amending Annex III to Regulation (EU) No. 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences, OJ L 57, 27.2.2014 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0182&from=EN>); Commission Delegated Regulation (EU) No 1015/2014 of 22 July 2014 amending Annexes II and III to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences, and repealing Commission Delegated Regulation (EU) No 154/2013 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32014R1015>); Commission Delegated Regulation (EU) No 1386/2014 of 19 August 2014 amending Annex III to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32014R1386>); Commission Delegated Regulation (EU) 2015/1979 of 28 August 2015 amending Annexes II, III and IV to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32015R1979>); Commission Delegated Regulation (EU) 2016/79 of 25 November 2015 amending Annex III to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32016R0079>);

¹⁵ Under the EBA special arrangement, beneficiary countries enjoy duty-free access to the EU for all their products, except those classified under Chapter 93 of the EU's CN (which covers arms, ammunitions, etc.). Beneficiary countries under the EBA, which must have been identified as least-developed countries by the United Nations,

4. SUSPENSION OF SRI LANKA FROM GSP AND GSP+

As a precondition, Sri Lanka must continue to meet the conditions relevant to the general arrangement under the GSP scheme.

More specifically, Article 4(1) of the GSP Regulation provides that a country is eligible to benefit from the trade preferences under the general arrangement “*unless*:

- (a) *it has been classified by the World Bank as a high-income or an upper-middle income country during three consecutive years immediately preceding the update of the list of beneficiary countries; or*
- (b) *it benefits from a preferential market access arrangement which provides the same tariff preferences as the scheme, or better, for substantially all trade”.*

Therefore, should the World Bank classify Sri Lanka as high-income or upper-middle income country during three consecutive years immediately preceding the update of the list of beneficiary countries, Sri Lanka would not be eligible for preferences under the GSP+ scheme and the EU would amend it accordingly.

For the current 2017 fiscal year, the World Bank defines low-income economies as those with a gross national income (hereinafter, GNI), *per capita*, calculated using the World Bank Atlas method, of USD 1,025 or less in 2015; lower middle-income economies are those with a GNI *per capita* between USD 1,026 and USD 4,035; upper middle-income economies are those with a GNI *per capita* between USD 4,036 and USD 12,475; high-income economies are those with a GNI *per capita* of USD 12,476 or more.¹⁶ Sri Lanka is currently listed as a lower middle-income economy.

Similarly, Sri Lanka would become ineligible for the GSP scheme should the EU conclude a preferential trade agreement with Sri Lanka, which provided the same tariff preferences as the scheme, or better, for substantially all trade. The EU is currently not negotiating any further trade agreement with Sri Lanka.

Article 5(2) of the GSP Regulation provides the removal mechanism, granting the benefitting country a certain period of time to adapt to the changes. With respect to a removal due to the World Bank classifying Sri Lanka as high-income or upper-middle income country, Article 5(2) (a) provides that:

“the decision to remove a beneficiary country from the list of GSP beneficiary countries, in accordance with paragraph 3 of this Article and on the basis of point (a) of Article 4(1), shall apply as from one year after the date of entry into force of that decision”.

With respect to removal due to a preferential trade agreement between the EU and Sri Lanka, Article 5(2)(b) provides that:

“the decision to remove a beneficiary country from the list of GSP beneficiary countries, in accordance with paragraph 3 of this Article and on the basis of point (b) of Article 4(1), shall apply as from two years after the date of application of a preferential market access arrangement”.

Under the GSP Regulation, there is no ‘*expiry*’ of the GSP+ status. However, the GSP Regulation provides for the possibility of removal or temporary withdrawal of countries from the GSP+ beneficiary status.

¹⁶ See World Bank Country and Lending Groups, available at <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>.

In particular:

- According to Article 10(5) of the GSP Regulation, the *removal* from the GSP+ scheme may take place if a country no longer fulfils the economic vulnerability criteria (defined in Annex VII of the GSP Regulation), or its obligations relating to reservations to the relevant international conventions, or if it withdraws any of its binding undertakings relating to ratification, effective implementation, acceptance of reporting requirements and cooperation with the monitoring procedure; and
- On the basis of Article 15 of the GSP Regulation, a *temporary withdrawal* of the GSP+ scheme may occur where a country does not respect its binding undertakings related to the ratification and implementation of the relevant international conventions or it has formulated a reservation, which is prohibited by, or is incompatible with, the object or purpose of the conventions.

Annex VIII of the GSP Regulation enumerates the 27 conventions referred to in Article 9 of the GSP Regulation. They are organised in two parts. Part A lists 15 conventions dealing with '*core human and labour rights UN/ILO Conventions*' and Part B deals with 12 '*conventions related to the environment and to governance principles*'. The full list of conventions referred to in Article 9 of the GSP Regulation are listed below and can be found in Annex VIII of the GSP Regulation.¹⁷

Part A: Core human and labour rights UN/ILO Conventions

1. Convention on the Prevention and Punishment of the Crime of Genocide (1948) (Sri Lanka's ratification on 12 October 1950);
2. International Convention on the Elimination of All Forms of Racial Discrimination (1965) (Sri Lanka's ratification on 18 February 1982);
3. International Covenant on Civil and Political Rights (1966) (Sri Lanka's ratification on 11 June 1980);
4. International Covenant on Economic Social and Cultural Rights (1966) (Sri Lanka's ratification 11 June 1980);
5. Convention on the Elimination of All Forms of Discrimination Against Women (1979) (Sri Lanka's ratification on 5 October 1981);
6. Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (1984) (Sri Lanka's ratification 3 January 1994);
7. Convention on the Rights of the Child (1989) (Sri Lanka's ratification on 12 July 1991);
8. Convention concerning Forced or Compulsory Labour, No 29 (1930) (Sri Lanka's ratification on 5 April 1950);
9. Convention concerning Freedom of Association and Protection of the Right to Organise, No 87 (1948) (Sri Lanka's ratification on 15 September 1995);
10. Convention concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, No 98 (1949) (Sri Lanka's ratification on 13 December 1972);
11. Convention concerning Equal Remuneration of Men and Women Workers for Work of Equal Value, No 100 (1951) (Sri Lanka's ratification on 1 April 1993);
12. Convention concerning the Abolition of Forced Labour, No 105 (1957) (Sri Lanka's ratification on 7 January 2003);
13. Convention concerning Discrimination in Respect of Employment and Occupation, No 111 (1958) (Sri Lanka's ratification on 27 November 1998);
14. Convention concerning Minimum Age for Admission to Employment, No 138 (1973) (Sri Lanka's ratification on 11 February 2000); and
15. Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No 182 (1999) (Sri Lanka's ratification on 1 March 2001).

¹⁷ Available at <http://eur-lex.europa.eu/eli/reg/2012/978/2017-01-01>.

Part B: Conventions related to the environment and to governance principles

16. Convention on International Trade in Endangered Species of Wild Fauna and Flora (1973) (Sri Lanka's ratification on 4 May 1979);
17. Montreal Protocol on Substances that Deplete the Ozone Layer (1987) (Sri Lanka's ratification on 15 December 1989);
18. Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (1989) (Sri Lanka's ratification on 28 August 1992);
19. Convention on Biological Diversity (1992) (Sri Lanka's ratification on 23 March 1994);
20. The United Nations Framework Convention on Climate Change (1992) (Sri Lanka's ratification on 23 November 1993);
21. Cartagena Protocol on Biosafety (2000) (Sri Lanka's ratification on 28 April 2004);
22. Stockholm Convention on persistent Organic Pollutants (2001) (Sri Lanka's ratification on 22 December 2005);
23. Kyoto Protocol to the United Nations Framework Convention on Climate Change (1998) (Sri Lanka's ratification on 3 September 2002);
24. United Nations Single Convention on Narcotic Drugs (1961) (Sri Lanka's ratification on 11 July 1963);
25. United Nations Convention on Psychotropic Substances (1971) (Sri Lanka's ratification on 15 March 1993);
26. United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988) (Sri Lanka's ratification on 6 June 1991); and
27. United Nations Convention against Corruption (2004) (Sri Lanka's ratification on 31 March 2004).

The GSP Regulation caters for specific mechanisms tailored to track the implementation of the conventions. In order to ascertain whether Sri Lanka continues to adhere to the conditions of sustainable development and good governance, the Commission will keep Sri Lanka's status as it pertains to the implementation of the relevant conventions under review. The Commission will regularly examine the conclusions and recommendations of the monitoring bodies established under the relevant international conventions. In this respect, Sri Lanka is required to co-operate with the Commission in supplying all the necessary information.¹⁸

From 1 January 2016, and every two years after that date, the Commission is required to present a report to the European Parliament and to the Council regarding the status of ratification of the relevant conventions by all GSP+ beneficiary countries and their compliance with the reporting obligations under those conventions and effective implementation thereof.¹⁹

Such reports include the conclusions and recommendations of the relevant monitoring bodies, as well as the Commission's conclusion as to whether the beneficiary countries, such as Sri Lanka, have complied with the sustainable development and good governance conditions. In drawing its conclusions, the Commission will assess the conclusions and recommendations of the relevant monitoring bodies, as well as, without prejudice to other sources, information submitted by third parties.

Article 13 of the GSP Regulation provides for continuous monitoring of the GSP+ beneficiaries' obligations. Once a country is granted GSP+, the Commission and the European External Action Service (EEAS) must, therefore, monitor that it abides by its commitments, namely to:

- Maintain ratification of the international conventions covered by GSP+;
- Ensure their effective implementation;
- Comply with reporting requirements;
- Accept regular monitoring in accordance with the conventions; and
- Cooperate with the Commission and provide all necessary information.²⁰

In order to meet its monitoring responsibility, the Commission prepares a list of issues (*i.e.*, a 'scorecard') for each GSP+ beneficiary, which serves to measure the GSP+ countries' compliance with the abovementioned commitments. Beneficiaries receive their individual scorecard upon GSP+ entry or immediately thereafter.

¹⁸ See Article 13 of the GSP Regulation.

¹⁹ See Article 14 of the GSP Regulation.

²⁰ European Commission, European Union's GSP+ scheme, January 2017, available at http://trade.ec.europa.eu/doclib/docs/2017/january/tradoc_155235.pdf.

The scorecard is a clearly structured document highlighting the salient shortcomings, which should be addressed by the beneficiary in order to effectively implement the conventions. The basic elements of the scorecard are the shortcomings identified by the monitoring bodies of the relevant core international conventions, which are set out by the Commission in its assessment of the GSP+ entry applications.²¹

The Commission and the EEAS establish a dialogue on GSP+ compliance with the authorities of the beneficiary countries, drawing their attention to the areas identified in the scorecards. In particular, at regular intervals (at least once a year), they engage with the beneficiaries, which are expected to demonstrate their serious efforts towards tackling the issues set out in the scorecards. Over time, other information may be added to the scorecards, as submitted by the relevant stakeholders (*i.e.*, civil society, social partners, business), the European Parliament and the Council.

Hence, businesses, and the information that they can contribute, looks poised to play an important role with respect to the EU's monitoring mechanism and the respective beneficiary 'scorecards'. Sri Lankan businesses should, therefore, play an active role, supporting Sri Lanka's GSP+ status as a beneficiary country.

In addition, Article 21(1) of the GSP Regulation enumerates instances of temporary withdrawal that are common to all EU's GSP arrangements:

- Temporary withdrawal mechanism in case of serious and systematic violations of core principles laid down in core human and labour rights conventions and obligations concerning the conservation and management of fisheries resources, as well as in case of unfair trading practices, *inter alia*; and
- Temporary withdrawal mechanism in cases of fraud or irregularities or failure to comply with, or to implement, the rules on the origin of the covered products, as well as to grant administrative cooperation to implement and police the preferential arrangements.

Article 21(2) of the GSP Regulation details the requirements with respect to administrative cooperation referred to in Article 21(1). It "*requires, inter alia, that a beneficiary country:*

- (a) *communicate to the Commission and update the information necessary for the implementation of the rules of origin and the policing thereof;*
- (b) *assist the Union by carrying out, at the request of the customs authorities of the Member States, subsequent verification of the origin of the goods, and communicate its results in time to the Commission;*
- (c) *assist the Union by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct the Union administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the preferential arrangements referred to in Article 1(2);*
- (d) *carry out or arrange for appropriate inquiries to identify and prevent contravention of the rules of origin;*
- (e) *comply with or ensure compliance with the rules of origin in respect of regional cumulation, within the meaning of Regulation (EEC) No 2454/93, if the country benefits therefrom; and*
- (f) *assist the Union in the verification of conduct where there is a presumption of origin-related fraud, whereby the existence of fraud may be presumed where imports of products under the preferential arrangements provided for in this Regulation massively exceed the usual levels of the beneficiary country's exports".*

²¹ For further details, see European Commission, European Union's GSP+ scheme, January 2017, available at http://trade.ec.europa.eu/doclib/docs/2017/january/tradoc_155235.pdf.

Businesses in Sri Lanka using the benefits of GSP+ status to export to the EU should note that it is the responsibility of the Government of Sri Lanka to ensure that the terms and conditions, attached to the granting and maintenance of GSP+ beneficiary status by the EU, are effectively implemented and complied with throughout its territory and by its operators. Laws, regulations and enforcement schemes must be adopted and applied by the Government of Sri Lanka to that effect. However, businesses in Sri Lanka that export to the EU have a vested interest in ensuring that Sri Lanka complies with these requirements. As a result, it is still in the best interests of Sri Lankan exporters to take it upon themselves to maintain compliance with the 27 conventions outlined in Annex VIII of the GSP Regulation.²² This includes staying vigilant so as to ensure that their own businesses, as well as other Sri Lankan businesses, provide equal rights to male and female workers, do not employ underage persons, do not partake in forced or compulsory labour, do not operate in unsafe conditions and do operate in ways that are friendly to the environment. Exporters from Sri Lanka should consider implementing compliance mechanisms, including the employment of a compliance officer and/or the creation of a compliance department to ensure these requirements are being met.

The Commission will transmit the next GSP+ review to the Council of the EU and to the European Parliament in January 2018. Therefore, the Commission has announced that the first monitoring mission to Sri Lanka will already take place in September 2017 in order to include Sri Lanka in the upcoming review.

The temporary withdrawal of the GSP+ status for Sri Lanka does not directly affect the commitments undertaken by Sri Lanka under the relevant conventions. However, in that kind of situation, if Sri Lanka aims at regaining the preferences under the GSP+ scheme, it must continue to adhere to and comply with the relevant conventions.

²² Available at <http://eur-lex.europa.eu/eli/reg/2012/978/2017-01-01>.

5. PRODUCT COVERAGE UNDER GSP+

The products to which GSP+ applies are listed in Annex IX to the GSP Regulation, which is reproduced in Annex VIII to this Guide. The tariff reductions apply to 6,222 tariff lines, which cover approximately 66% of tariff lines of the EU's CN (Combined Nomenclature).

GSP+ includes approximately 70 more tariff lines than those covered by the GSP, including, in relevant part, duty-free preferences for a number of products considered sensitive by the EU.

GSP+ eligible products are grouped under '*Sections*' and include (*inter alia*):

- Certain agricultural products and fisheries;
- Tobacco;
- Products of cement;
- Mineral fuels;
- Chemical products;
- Plastic, rubber, and articles thereof;
- Raw hides and skins and leather;
- Wood, cork, and articles thereof;
- Textiles (including silk, wool, cotton, and other vegetable textile fibres, synthetic fibres);
- Apparel;
- Footwear;
- Articles of stone, plaster, cement, asbestos;
- Ceramic products, glass and glassware;
- Articles of iron and steel, copper and articles thereof;
- Certain nickel products;
- Aluminium and articles thereof;
- Lead, zinc and articles thereof;
- Certain articles of base metals;
- Nuclear reactors, boilers, machinery and mechanical appliances and parts thereof; and
- Electric machinery and equipment.

6. KEY STEPS TO BENEFIT FROM THE GSP+

There are five main steps that operators need to take for purposes of exporting under the EU's GSP+ scheme.²³ These are reproduced below.

6.1 Product eligibility under EU's GSP+

Operators first need to establish the tariff classification of the product according to the EU's CN. The following step is to ascertain that the product is covered by the EU's GSP+ scheme, according to the list of covered products under Annex IX to the GSP Regulation.

6.2 Apply concession under GSP+

Operators need to identify the conventional most-favoured-nation rate, which applies to the product under the EU's TARIC,²⁴ check the composition of the relevant duty (*i.e.*, whether it is made of an *ad valorem* duty, a specific duty, or a combination of the two, as the GSP+ tariff suspension applies to the *ad valorem* part only, where the duty is a combined duty) and apply the reduction granted.

6.3 Rules of origin under the GSP+

Operators need to ensure that the product concerned complies with the origin criteria applicable under the GSP Regulation (see section 7 below for more details on the origin criteria).

6.4 Consignment conditions

Operators need to ensure that the modalities for the transport of goods from Sri Lanka to the EU market fulfil the provisions laid down in the relevant EU framework.

6.5 Documentary evidence and registered exporter

Until 31 December 2017 operators must complete the Certificate of Origin Form A or the invoice declaration correctly (see section 7). These are the official documents on which the EU customs authorities rely in order to grant the applicable tariff concessions to products.

From 1 January 2018, Sri Lanka will apply the new registered exporter system (REX) and operators will have to be registered exporters (see section 7).

²³ This checklist has been prepared on the basis of the checklist drawn up by UNCTAD in *Generalized System of Preferences, Handbook on the Scheme of the European Community*, New York and Geneva, 2008, p. xi.

²⁴ TARIC is the integrated tariff of the EU, published annually. It is based on the EU's CN and constitutes the basic nomenclature for the Common Customs Tariff as well as for trade statistics. The legal base of the TARIC is *Council Regulation (EEC) No. 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff* (OJ L 256, 07/09/1987, as amended). The TARIC can be consulted at http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp.

7. THE EU'S FRAMEWORK RELATING TO RULES OF ORIGIN AND RESPONSIBILITIES OF EXPORTERS

The rules of origin applicable under the GSP Regulation are contained in Articles 37-70 and in Part II of Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*.²⁵

7.1 General principles

In accordance with the preferential rules of origin, products '*originate*' from a country where they:

- Have been '*wholly obtained*' in that country (a criterion which applies mainly to products occurring naturally and to goods made entirely from them, such as minerals and agricultural products) – Article 41(a) and 44 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*; or
- Are '*sufficiently worked or processed*' in that country – Article 45 and Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*. Depending on their classification under the EU's CN, products are subject to specific rules on the working or processing operations that confer them originating status.²⁶ There are four different types of rules, notably:
 - 1) The change of heading criterion;
 - 2) The value criterion;
 - 3) The specific process criterion; and
 - 4) Where working or processing is carried out on certain '*wholly obtained*' materials.

7.2 Exceptions - Cumulation

The rules of origin of products are subject to two main exceptions:

- Bilateral cumulation: where, provided that certain requirements are met, materials originating in the EU (within the meaning of the EU's GSP rules of origin), and further worked or processed in a beneficiary country, are considered to originate in the beneficiary country (Article 53 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*); and
- Regional cumulation: in relation to the four regional groups recognised by the EU's GSP,²⁷ materials originating in one country of the group, which are further worked or processed in another beneficiary country of the same group, are considered to originate in the latter country (Article 55 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*).
- In addition to bilateral and regional cumulation, the rules of origin of products may also be subject to extended cumulation (Article 56 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*) and cross-regional cumulation (Article 55(5) and (6) of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*):
 - Extended cumulation may apply between a GSP beneficiary country and a country with which the EU has a free trade agreement. Extended cumulation does not apply to products classified under Chapters 1-24 of the CN; and
 - Cross-regional cumulation allows for GSP beneficiary countries from neighbouring regions (*i.e.*, groups) to apply cumulation as though they were in the same region. For cross-regional cumulation to apply, the working and processing carried out may not go beyond minimal operations.

²⁵ OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

²⁶ Annex 22-03 to *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*.

²⁷ Laid down in *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*, available at http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2015.343.01.0001.01.ENG.

Article 55(1)(c) of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015* assigns Sri Lanka to the regional cumulation 'Group III', which includes:

- Bangladesh;
- Bhutan;
- India;
- Maldives;
- Nepal;
- Pakistan; and
- Sri Lanka.

7.3 General tolerances

In addition, according to the general 'tolerance rule' of Article 48 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*, under certain circumstances, non-originating materials may be used in the manufacture of a given product, even if the rule in the sufficient working or processing list is not fulfilled.

In particular, Article 48(1) of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015* provides that, for the 'tolerance rule' to apply, the total value of the non-originating products may not exceed: (a) 15% of the weight of the product for products falling within Chapters 2 and 4 to 24, other than processed fishery products pertaining to Chapter 16; and (b) 15% of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the CN. In those chapters, relating to textiles, the tolerances mentioned in Notes 6 and 7 of Part I of Annex 22-03 apply (Annex 22-03 is attached as Annex IX to this Guide).

Additionally, the tolerance rule does not apply to products wholly obtained in a beneficiary country. However, without prejudice to the provisions concerning insufficient working or processing and the unit of qualification (Articles 47 and 49(2) of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015*), the tolerance shall nevertheless apply to the sum of all the materials that are used in the working and processing of a product and when the rule laid down in the list in Annex 22-03 for that product requires that such materials be wholly obtained.

Moreover, Article 64(6) of *Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code*²⁸ provides that derogations from the rules of origin may be granted to beneficiary countries upon the Commission's initiative or in response to a request from the beneficiary country, in case of internal or external factors that temporarily deprive the country of the ability to comply with the applicable rules of origin where it could do so previously, or in case the country requires time to prepare itself to comply with the 'normal' rules of origin.

It is important to note that the products declared for release in the EU must be the same as those exported from the beneficiary country where they are considered to originate. Goods must undergo no alteration or transformation other than what is necessary to preserve the goods in good condition. Compliance with this requirement is considered satisfied unless the customs authorities have reason to believe the contrary. In such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

²⁸ *Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code* OJ L 269, 10.10.2013, available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32013R0952>.

7.4 Relevant documents and the Registered Exporter System (REX)

Sri Lanka has notified the Commission that it will apply the REX system later than 1 January 2017 and will begin its application on 1 January 2018.²⁹

Prior to Sri Lanka application of the REX system, exporters from Sri Lanka need to ensure that they are able to submit documentary evidence on the proof of origin of the concerned goods to the relevant authorities within the prescribed timeframes. This was allowed to be shown presenting:

- The Certificate of Origin Form A;
- The Invoice Declaration; and
- The Movement Certificate EUR1.

The Form A and invoice declaration are used by importers in the EU for GSP imports as evidence in support of their request that the goods be imported at preferential rates of customs duty. The Form A is also used as evidence of origin for the purpose of applying the regional cumulation of origin provisions. The invoice declaration must also conform to a very precise formulation and may be used by exporters in beneficiary countries when exporting goods of a low value.

The movement certificate EUR.1 is used by exporters in the EU (as well as in Norway or Switzerland), when they send originating goods to beneficiary countries. EU exporters that are “*approved exporters*” may use an invoice declaration (instead of a movement certificate EUR.1), when exporting materials or parts of EU origin to a GSP beneficiary country for incorporation into a product there for re-export to the EU as an originating product under the EU’s GSP scheme. EU exporters that are not “*approved exporters*” may use an invoice declaration for low-value consignments only. Otherwise, they must use a movement certificate EUR.1.

For Sri Lanka exporters, the system of registered exporters (hereinafter REX system) will apply as of 1 January 2018, which abolishes the origin certificate forms that were used prior to this date. The relevant details are provided in *Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code*³⁰. The REX system is based on the principle of self-certification by economic operators that will issue themselves the so-called statements on origin. To be entitled to issue a statement on origin, an economic operator will have to be registered in a database by his competent authorities. Thereby, the economic operator shall become a ‘*registered exporter*’.³¹

In particular, Article 78 of *Commission Implementing Regulation (EU) 2015/2447* provides that the REX system applies in the following cases:

- Originating goods exported by a registered exporter within the meaning of Article 86 of *Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015*; and
- In cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products being consigned does not exceed EUR 6,000. The value of the originating products in a consignment is the value of all originating products within one consignment covered by a statement on origin made out in the country of exportation.

According to Article 79 of *Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015* beneficiary countries were supposed to start the registration of exporters on 1 January 2017. However, where the beneficiary country was not in a position to start registration on that date, it had to notify the Commission in writing by 1 July 2016 that it wished to postpone the registration of its exporters until 1 January 2018 or 1 January 2019.

²⁹ See European Commission, The Registered Exporter system (the REX system), available at https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list/generalised-system-preferences/the_register_exporter_system_en.

³⁰ OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2447>.

³¹ European Commission, The Registered Exporter system (the REX system), available at https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list/generalised-system-preferences/the_register_exporter_system_en.

During a period of 12 months following the date on which the beneficiary country starts the registration of exporters, the competent authorities of that beneficiary country shall continue to issue certificates of origin Form A at the request of the exporters that are not yet registered at the time of requesting the certificate. For Sri Lanka, this will extend from 1 January 2018 to 31 December 2018. The competent authorities of a beneficiary country, that were to experience difficulties in completing the registration process within the 12-month period, may request its extension to the Commission. Such extensions shall not exceed six months.

Without prejudice to Article 94(2) of *Commission Implementing Regulation (EU) 2015/2447*, certificates of origin Form A issued in accordance with the previous paragraph shall be admissible in the EU as proof of origin if they are issued before the date of registration of the exporter concerned.

Exporters in a beneficiary country, registered or not, shall make out statements on origin for the originating products being consigned, where the total value thereof does not exceed EUR 6,000, as of the date from which the beneficiary country intends to start the registration of exporters.

Exporters, once registered, shall make out statements on origin for the originating products being consigned, where the total value thereof exceeds EUR 6 000, as of the date from which their registration is valid in accordance with Article 86(4).

Article 79 of *Commission Implementing Regulation (EU) 2015/2447* requires Sri Lankan competent authorities to establish and keep up to date at all times an electronic record of registered exporters located in that country and shall immediately update the record, when an exporter is withdrawn from the register in accordance with Article 89 (2) of *Commission Implementing Regulation (EU) 2015/2447*.

The record shall contain the following information:

- (a) Name and full address of the place where Registered Exporter is established/resides, including the identifier of the country or territory (ISO alpha 2 country code);
- (b) Number of the Registered Exporter;
- (c) Products intended to be exported under the scheme (indicative list of Harmonized System chapters or headings as considered appropriate by the applicant);
- (d) Dates as from and until when the Exporter is/was registered; and
- (e) The reason for withdrawal (*i.e.*, the Registered Exporter's request / withdrawal by competent authorities). This data shall only be available to competent authorities.

The competent authorities of the beneficiary countries shall notify the Commission of the national numbering system used for designating Registered Exporters. The number shall begin with the ISO alpha 2 country code.

7.5 Exporters and the registered exporter system

To be registered, exporters must submit an application to the competent authorities of the beneficiary country referred to in Article 72(1)(a) *Commission Implementing Regulation (EU) 2015/2447*, using the form provided in Annex 22-06 of *Commission Implementing Regulation (EU) 2015/2447*.

Pursuant to Article 91 of *Commission Implementing Regulation (EU) 2015/2447*, exporters, registered or not, must comply with the following obligations:

- (a) Maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;
- (b) Keep available all evidence relating to the material used in the manufacture;
- (c) Keep all customs documentation relating to the material used in the manufacture; and
- (d) Keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of:
 - (i) The statements on origin they made out; and
 - (ii) Their originating and non-originating materials, production and stock accounts.

The records referred to in point (d) may be electronic, but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed. The obligations of exporters shall also apply to suppliers that provide exporters with supplier's declarations certifying the originating status of the goods they supply.

A registered exporter number is assigned to the exporter by the competent authorities of the beneficiary country with a view to exporting under the GSP schemes of the EU, Norway and Switzerland, as well as that of Turkey, once that country fulfils certain conditions, to the extent that those countries have recognised the country where the registration has taken place as a beneficiary country.

The registration is valid as of the date on which the competent authorities of a beneficiary country or the customs authorities of an EU Member State receive a complete application for registration.

The competent authorities of a beneficiary country or the customs authorities of an EU Member State should inform the exporter or, where appropriate, the re-consignor of goods, of the number of registered exporters assigned to that exporter or re-consignor of goods and of the date from which the registration is valid.

It is important that exporters fully understand the conditions and implications of exporting under the EU's GSP regime. *Inter alia*, the customs authorities of the relevant EU Member States may require that further checks be carried-out on the consignments. If these post-exportation verifications show non-compliance of the exported goods with the applicable rules of origin, the importer will be required to pay the whole (non-preferential) duty, which may lead to, *inter alia*, claims of compensation vis-à-vis the exporter in the beneficiary country.

For more details on the rules of origin under the GSP scheme, please consult "*The European Union's rules of origin for the Generalised System of Preferences. A guide for users*".³²

³² See http://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/a-guide-users-gsp-rules-origin_en, as updated in May 2016 and accessed on 29 May 2017.

8. SPECIAL SAFEGUARD MEASURES

As a general matter, exporters from Sri Lanka should be aware of the safeguard and surveillance provisions in Chapter VI of the EU's GSP Regulation. As stated in paragraph 1 of Article 22 of the GSP Regulation, Common Customs Tariff duties may be reintroduced on a product originating from a beneficiary country if the product is '*imported in volumes and/or at prices which cause, or threaten to cause, serious difficulties to [EU producers] of like or directly competing products*'.

8.1 Special provisions relevant to exporters of apparel

Section II of Chapter VI of the EU's GSP Regulation also contains special provisions to protect its textile, agriculture and fisheries sectors. Article 29 of the GSP Regulation provides that, on 1 January of each year, the Commission, on its own initiative, will remove the tariff preferences on textile products, as well as on products falling under CN codes 2207.10.00, 2207.20.00, 2909.19.10, 3814.00.90, 3820.00.00 and 3824.90.97, if certain import conditions are present.

These provisions are especially important to businesses in Sri Lanka that export apparel. Those conditions, as articulated in subparagraphs (a) and (b) of paragraph 1 of Article 29 of the GSP Regulation, include:

- An increase in quantity (by volume) of any relevant textile, agriculture or fisheries product from a beneficiary country of at least 13.5%, as compared to the previous calendar year; or
- For textile products (*i.e.*, products found in Chapters 50-63 of the CN code), when the share of a textile product from a beneficiary country exceeds 47.2% of the value of the relevant textile product imported from all GSP and GSP+ beneficiary countries during any 12-month period.

These safeguards do not apply to EBA beneficiary countries. Additionally, the safeguard provisions only apply if the relevant product from the beneficiary country exceeds 6% of the total EU imports of that product.

9. THE SINGLE ADMINISTRATIVE DOCUMENT

All traders importing goods into the EU must use the '*Single Administrative Document*' (referred to as the '*SAD*') to clear customs in the relevant EU Member State.³³ The SAD is a standardised import declaration form used by all EU Member States. Traders may submit the SAD on approved computer systems linked to the relevant customs authority or by providing it directly to the relevant customs office. Generally, three copies must be used. One copy is kept by the relevant customs authorities, the second copy is used for statistical purposes by the country of destination, and the third copy is returned to the consignee after being stamped by the relevant customs authority.

The SAD allows traders to declare the following information at once:

- The identities and other relevant information concerning the importer, exporter, representative and other relevant parties;
- Treatment that has been approved by the relevant customs authorities (e.g., release for free circulation, release for consumption, temporary importation, transit, etc.);
- Information on the goods being traded, such as the CN code, weight, units, location and packaging;
- Information on the means of transport used by the trader;
- Data regarding the country of origin, country of export and destination;
- Commercial and financial information (e.g., incoterms, invoice value, invoice currency, exchange rate, insurance etc.);
- A list of SAD-related documents (e.g., import licenses, inspection certificates, document of origin, transport document, commercial invoice, etc.); and
- The declaration and method of payment of import taxes (e.g., tariff duties, VAT, excises, etc.).

³³ For further information, see European Commission, The single administrative document (SAD), available at http://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/single-administrative-document-sad_en.

10. EXPENSES IN ADDITION TO THE TARIFF DUTY

In addition to the payment of the relevant import duty, businesses exporting to the EU should be aware of the additional expenses that they may need to incur in order to place their products on the EU market. In particular, traders are likely to find that they need to pay *value-added taxes* (hereinafter, VAT) as well as *excise duties*, depending fiscal rules applicable in the respective EU Member State.

10.1 Value-Added Taxes (VAT)

A value-added tax is a general consumption tax assessed on the value added to goods and services. It applies more or less to all goods and services that are bought and sold for use or consumption. The rationale for levying VAT on imported products is that such taxes keep the system fair for EU producers, allowing them to compete on equal terms on the EU market with third country producers. Taxable exporters registered for VAT are allowed to deduct the payment on their VAT return.

10.2 Excise duties

Excise duties are indirect taxes on the consumption or the use of a product. In contrast to VAT, excise duties are specific taxes and thus expressed as a monetary amount per quantity of the product. Typically, the products that are usually subject to an excise duty include alcoholic beverages, tobacco products and energy products (such as fuel).

11. REQUIRED STEPS FOR SRI LANKAN EXPORTERS TO EXPORT TO THE EU

In coordination with the documents required in the '*Single Administrative Document*', as addressed in Section 9 above, exporters from Sri Lanka are required to register with the Department of Commerce (hereinafter, DoC).

11.1 Registration with the Department of Commerce (DoC), Ministry of Industry and Commerce

Exporters wishing to export under a preferential agreement/scheme that Sri Lanka benefits from, need to apply for a Certificate of Origin and are required to register with the DoC.

For registration the following documents are required:

- Duly completed application form³⁴ (Annex I to this guide) along with the following documents:
 - Original Business/company Registration Certificate with a copy;
 - VAT/TIN Registration certificate issued by the Department of Inland Revenue;
 - Export Development Board (EDB) Registration Certificate (if registered); and
 - Membership/Registrations with other Trade Promotion Organisations/Associations/Trade Chambers (e.g., Sri Lanka Tea Board, Trade Chambers, etc.); and
- Production process flowchart if applicable (included in the application form and Annex I to this guide).

The registration fee, which is a one-time payment, amounts to SLRS 10,000.

Documents should be submitted to,

Policy Branch, Department of Commerce
4th floor, "Rakshana Mandiraya"
N°21, Vauxhall Street
Colombo 02

³⁴ Available online at

<http://www.doc.gov.lk/web/images/Affidavit/registration%20as%20an%20exporter%20at%20the%20department%20of%20commerce.pdf>

11.2 Ascertaining the eligibility of a product

The following documents must be submitted to the Sri Lankan Department of Commerce for verification of eligibility under the scheme:

- Cost statement³⁵ (Annex V to this guide) and/or affidavit³⁶ (Annex IV to this guide);
- Material sheet for garment/apparel products³⁷ (Annex VI to this guide); and
- Material sheet for other products than garment³⁸ (Annex VII to this guide).

The Cost statement must be submitted at least two days before the submission of the Certificate of Origin Form A.

11.3 Procedure to obtain the GSP Form A

The following documents must be submitted to obtain a GSP Form A:

- Duly completed Certificate of Origin Form A³⁹ (Annex II to this guide)
 - The original blank form is to be obtained at the GSP Division of the DoC;
- Commercial invoice
 - The commercial invoice must contain the names of the exporter, consignee, the invoice date and number product details, price, quantity, transport details, etc.;
- Packing list
 - The packing list shall be made on blank paper (no form to be filled in), the list shall specify the contents, dimensions and weight of each package or container;
- Copies of Bill of lading and CUSDEC (for retrospective issuance);
- Relevant evidentiary documents to ascertain the eligibility of the product:
 - Wholly obtained products:
 - Submission of an affidavit (Annex IV to this guide)
 - Requirements for products that are sufficiently worked or processed from imported materials:
 - Exporters of products that are sufficiently worked or processed from imported materials with value addition requirement / under the regional cumulation shall submit the *Cost Statements*
 - Exporters who submit cost statements for approval under the regional cumulation should submit the GSP Form A issued by the authorities in the SAARC exporting member countries;
 - The cost statement is valid for one year and is required only once in the absence of changes in the raw material and inputs prices.
 - Exporters of apparel products manufactured by using domestically produced fabrics and fabrics imported from EU/Norway/Turkey/Switzerland shall submit the Material sheet for apparel products(Annex VI to this guide) and other supporting documents to confirm local purchase
 - Inputs from EU Member States, Norway, Turkey, Switzerland should be confirmed by submitting EUR1 – Movement Certificate / Invoice Declaration issued by their respective authorities; and
 - Exporters of products, that have been sufficiently worked or processed from imported materials with a change of tariff requirement, must submit the Material sheet for other articles than garment (Annex VII to this guide).

³⁵ Available online at <http://www.doc.gov.lk/web/images/Format/cost%20statement%20under%20gsp.pdf>.

³⁶ Available online at <http://www.doc.gov.lk/web/images/Affidavit/affidavit%20for%20wholly%20produced.pdf>.

³⁷ Available online at <http://www.doc.gov.lk/web/images/Format/gsp%20materials%20sheet%20format%201.pdf>.

³⁸ Available online at <http://www.doc.gov.lk/web/images/Format/gsp%20materials%20sheet%20format%202.pdf>

³⁹ Available online at http://www.doc.gov.lk/web/images/stories/pdf/coo_gsp.pdf.

The documents must be physically submitted for approval to the GSP Division of the DoC:

4th floor, “Rakshana Mandiraya”
N°21, Vauxhall Street
Colombo 02

Once all documents are submitted, it may take approximately four hours for the DoC to issue the certificate of origin or return the documents for completion/revision.

The fee for the issuance of each certificate of origin is SLRS 1,000.

12. RELEVANT BUSINESS ASSOCIATIONS

12.1 General

Exporters from Sri Lanka should be aware of the **World Chambers Network**. The organisation created the '*Global Business eXchange Program*', which is a database that aids businesses around the world in their search for buyers, partners, resellers and other contacts. The website also provides information on how to contact domestic chambers of commerce throughout the world. Website: <http://www.worldchambers.com/>

On a similar note, the **Consumer Goods Forum** also brings together manufacturers and retailers from all over the world. Exporters from Sri Lanka may be able to increase their network with the contacts available through this association. The Consumer Goods Forum can be contacted at:

INTERNATIONAL HQ - EMEA
 22/24 rue du Gouverneur Général Eboué
 92130 Issy-les-Moulineaux
 FRANCE
 Tel: (+33) 1 82 00 95 95
 Fax: (+33) 1 82 00 95 96
 E-mail: info@theconsumergoodsforum.com
 Website: <http://www.theconsumergoodsforum.com/>

Exporters from Sri Lanka should also be aware of the **European Chamber of Commerce of Sri Lanka**:

European Chamber of Commerce of Sri Lanka (ECCSL)
 No. 358B, Elvitigala Mawatha, Narahenpita
 Colombo-5
www.eccsl.lk

Further to the horizontal associations listed above, specialised business associations exist for the sectors discussed in this Guide.

12.2 Apparel and footwear

FashionUnited is a leading business to business media fashion platform enabling fashion professionals and companies to make their activities more fun and efficient. Its international network may be useful for exporters of apparel and footwear, that seek to create new business contacts. FashionUnited can be contacted at:

FashionUnited
 Hogehilweg 8
 1101CC Amsterdam Zuid-Oost
 Netherlands
 Phone: +31 206154241
 Fax: +31 84 7565584
 E-mail: media@fashionunited.com
 Website: <http://www.fashionunited.info/>

EURATEX is the European Apparel and Textile Confederation representing the interests of the European textile and clothing industry at the level of the EU institutions. EURATEX aims to create favourable environment within the European Union for manufacturing of textile and clothing products. EURATEX's companies are predominant SMEs. Its priorities are genuine industrial policy, research and innovation support, free and fair trade, and sustainable production. The European Apparel and Textile Confederation can be contacted at:

European Apparel and Textile Confederation Aisbl
 24, rue Montoyer; Bte. 10
 1000 Brussels
 Belgium

Tel: 1: +32-2-285.48.83
 Tel: 2: +32-2-285.48.81
 Fax: +32-2-230.60.54
 E-mail: info@euratex.eu
 Website: <http://www.euratex.eu>

INESCOP, currently known as the Technological Institute for Footwear and Related Industries, is a service organisation for the footwear and related industries to collectively deal with the technological activities, which are of sectorial interest and which cannot be carried out individually. The activities span the wide range of scientific and technical needs of the companies, such as testing and assurance of quality, the organisation of the production processes, the study of materials, the development and incorporation of advanced technologies, the specific training of human resources, specialised information and documentation, relations with the environment, industrial design, fashion trends and applied research in general. The Technological Institute for Footwear and Related Industries can be contacted at:

INESCOP
 Polígono Industrial "Campo Alto"
 Aptdo. Correos 253
 03600 ELDA (Alicante)
 Spain
 Tel 1: (+34) 965 395 213
 Tel 2: (+34) 965 380 062
 Tel 3: (+34) 965 380 748
 Fax: (+34) 965 381 045
 Website: <http://www.inescop.com/0servidor0/ingles/inescop/index.htm>

12.3 Rubber products

ETRMA, The European Tyre & Rubber Manufacturers' Association, represents the regulatory and related interests of the European tyre and rubber manufacturers at both European and international levels. ETRMA is the sole interlocutor designated by the European tyre and rubber producers. ETRMA activities focus on the following key interdependent areas; representation, co-ordination, communication, promotion and technical liaison. The European Tyre & Rubber Manufacturers' Association can be contacted at:

ETRMA
 Avenue des Arts 2, box 12
 1210 Brussels
 Belgium
 Tel: +32 2 218 49 40
 E-mail: info@etrma.org
 Website: <http://www.etrma.org/about-etrma>

12.4 Leather

COTANCE, the Confederation of National Associations of Tanners and Dressers of the European Community, is the representative body of the European Leather Industry. It promotes European leather both in the European and international markets. COTANCE is the only qualified interlocutor representing the views of the European Tanning Industry. The Confederation of National Associations of Tanners and Dressers of the European Community can be contacted at:

COTANCE
 Rue Washington 40
 1050 Brussels
 Belgium
 Tel: 32 2 512 77 03
 E-mail: cotance@euroleather.com
 Website: <http://www.euroleather.com/index.php/cotance>

12.5 Miscellaneous edible preparations

PROFEL is the European Association of Fruit and Vegetable Processing Industries. It monitors legislative developments relevant to the fruit and vegetable processing sector and provides expertise and input to legislators and decision-makers in the European Commission, the European Parliament and other relevant institutions and organisations in Brussels. PROFEL provides information and support to its members, advises them on policy matters likely to affect their businesses, such as regulatory, agricultural and trade-related policies. The European Association of Fruit and Vegetable Processing Industries can be contacted at:

PROFEL
Avenue Jules Bordet 142
1140 Brussels
Belgium
Tel: +32 2 761 16 56
E-mail: profel@kellencompany.com
Website: <https://profel-europe.eu/>

FEDIOL is the federation representing the European Vegetable Oil and Proteinmeal Industry in Europe. FEDIOL represents the interests of the EU Vegetable Oil and Proteinmeal Industry towards public and private organizations, notably European Institutions, but also international bodies and stakeholders such as suppliers, customers, civil society, with a view to ensure a favourable business environment. The EU Vegetable Oil and Proteinmeal Industry Association can be contacted at:

FEDIOL
168, Avenue de Tervuren (box 12) - 5th floor
1150
Brussels
Belgium
Tel: +32 (0)2 771 53 30
Fax: +32 (0)2 771 38 17
E-mail: fediol@fediol.eu
Website: <http://www.fediol.be/web/fediol/1011306087/list1023110705/f1.html>

Freshfel is the European Fresh Produce Association. Members of the association represent all segments of the fresh produce trade, including import, export, wholesale, distribution and retail. Its members include non-EU businesses and well as EU businesses. Freshfel can be contacted at:

Freshfel Europe
The European Fresh Produce Association
Rue de Trèves 49-51, bte 8
1040 Brussels
Belgium
Tel: +32 (0)2 777.15.80
Fax: +32 (0)2 777.15.81
E-mail: info@freshfel.org
Website: <http://www.freshfel.org/asp/index.asp>

The **European Coffee Federation** (ECF) represents the European green coffee trade, coffee roasting industry, soluble coffee manufacturers and decaffeinator. The companies affiliated to the ECF represent a total import volume of about 40 million bags, or half of the world trade volume. The European Coffee Federation (ECF) can be contacted at:

European Coffee Federation (ECF)
Avenue des Nerviens, 9-31
1040 Brussels
Belgium
Tel: +32 (0)2 549 56 41
Fax: +32 (0)2 508 10 25
Website: <http://www.ecf-coffee.org/>

Tea & Herbal Infusions Europe (THIE) is the European association representing the interests of producers and traders of tea (*Camellia sinensis*) and herbal infusions as well as extracts thereof in the EU. The main objectives of the association are to establish a common European policy with regard to tea and herbal infusions and to make contact with EU-officials and representatives of other organisations and to collaborate constructively with them in any matter related to the tea and herbal infusions trade and industry. Tea & Herbal Infusions Europe (THIE) can be contacted at:

THIE - Tea & Herbal Infusions Europe
Sonninstraße 28
20097 Hamburg
Germany
Tel: +49 40 236016- 21
Fax: +49 40 236016- 10/-11
E-mail: thie@wga-hh.de
Website: <http://www.thie-online.eu/>

Euroglaces is the voice of the ice cream industry in Europe. Its mission is to 1) work towards creating an optimum regulatory environment for all European industrial ice cream companies, whatever their size; 2) promote the specific interests of the ice cream industry at European level; and 3) ensure consistency in the messages the ice cream industry delivers and the actions it takes. Euroglaces acts as the representative of the whole ice cream industry in the EU, supporting its richness and variety, in close cooperation with all its members and as an active, committed and responsible stakeholder. Euroglaces can be contacted at:

European Ice Cream Association (EUROGLACES)
c/o FEVIA
Rue de la Science 14
1040 Brussels
Belgium
Tel.: +32 2 213 84 78
E-mail: info@euroglaces.eu
Website: www.euroglaces.eu

12.6 Electrical machinery and equipment and parts thereof

DIGITALEUROPE represents the digital technology industry in Europe. Our members include some of the world's largest IT, telecoms and consumer electronics companies and national associations from every part of Europe. DIGITALEUROPE wants a European Union that nurtures and supports digital technology industries, and that prospers from the jobs we provide, the innovation and economic benefits we deliver and the societal challenges we address.

DIGITALEUROPE
14 rue de la Science
1040 Brussels
Tel: +32 2 609 53 10
Fax: +32 2 431 04 89
E-Mail: info@digitaleurope.org
Website: <http://www.digitaleurope.org>

EUROBAT – Association of European Automotive and Industrial Battery Manufacturers is the association for the European manufacturers of automotive, industrial and energy storage batteries. EUROBAT has 52 members from across the continent comprising more than 90% of the automotive and industrial battery industry in Europe. The members and staff work with all stakeholders, such as battery users, governmental organisations and media, to develop new battery solutions in areas of hybrid and electro-mobility as well as grid flexibility and renewable energy storage.

EUROBAT
Avenue Jules Bordet 142
1140 Brussels
Belgium
Telephone: + 32 2 761 1653
Fax: + 32 2 761 1699
Website: <https://eurobat.org>

The **European Committee of Domestic Equipment Manufacturers (CECED)** is a Brussels-based trade association that provides a single, consensual voice for the home appliance industry in Europe. It promotes the industry's general mission to increase product innovation while reducing the environmental impact of appliances. CECED members produce the following type of appliances:

- Large appliances such as refrigerators, freezers, ovens, dishwashers, washing machines and dryers;
- Small appliances such as vacuum cleaners, irons, toasters and toothbrushes;
- Heating, ventilation and air conditioning appliances such as air conditioners, heat pumps and local space heaters.

CECED
Boulevard Brand Whitlock 114
1200 Brussels
Belgium
Tel: +32 2 738 78 10
Fax: +32 2 403 08 41
Website: <http://www.ceced.eu>

LightingEurope is the industry association that represents the lighting industry in Europe. We are the voice of more than 1000 lighting companies that employ more than 100000 people over Europe.

LightingEurope's mission is to advocate and defend the lighting industry in Brussels while reconciling it with ongoing EU policy aims. In doing so, it is dedicated to promoting efficient lighting practices for the benefit of the global environment, human comfort and the health and safety of consumers.

Boulevard Auguste Reyers 80
1030 Brussels
Belgium
Tel: +32 2 706 86 08
E-mail: contact@lightingeurope.org
Website: www.lightingeurope.org

GSMA Europe represents the interests of European mobile network operators as well as companies in the broader mobile ecosystem such as handset and device makers, software companies, equipment providers and Internet companies. Moreover, as mobile technologies have become enablers for many other industry sectors, it reaches out to organizations in fields such as payments, identity services, health, education, and smart cities, including innovative transport, utilities and automotive.

In the European Union the GSMA represents more than 100 mobile network operators providing 600 million subscriber connections across the region. We use our combined expertise to give the mobile communication industry a single and powerful voice.

GSMA Europe
Park View, 4th Floor,
Chaussée d'Etterbeek 180
1040 Brussels
Belgium
E-mail: gsmaeurope@gsma.com
Tel. +32 2 792 0550
Fax. +32 2 792 0551

T&D Europe, is the European Association of the Electricity Transmission and Distribution Equipment and Services Industry. T&D Europe aims to promote the common technical, industrial economic, environmental and political interests of the European electricity transmission and distribution manufacturing, and product derives solutions industry. The T&D Europe can be contacted at:

T&D Europe
Boulevard Auguste Reyers 80
1030 Brussels
Belgium
Tel: +32 22066867
Website: <http://www.tdeurope.eu/en/home/>

13. ADDITIONAL RESOURCES AVAILABLE TO TRADERS

The next four sections of this Guide are intended to provide information relevant to specific sectors of commercial interest to Sri Lanka. Each of the covered sectors (*i.e.*, apparel, rubber products, leather, footwear, miscellaneous edible preparations, and electrical machinery and equipment and parts thereof) is then covered in a dedicated section that provides information regarding the relevant CN codes, specific rules relating to the GSP rules of origin for the relevant tariff lines, as well as an overview of additional requirements that the exporters from Sri Lanka may need to consider if they intend to place their products on the EU marketplace.

There are also some general sources of information of which exporters of Sri Lanka should be aware. They are described below and include the '*Export Helpdesk*', created by the Directorate-General for Trade of the European Commission, the '*Standards Map*', provided by the International Trade Centre, and certain information regarding standards, certification and laboratory accreditation relevant to Sri Lanka.

13.1 The 'Export Helpdesk'

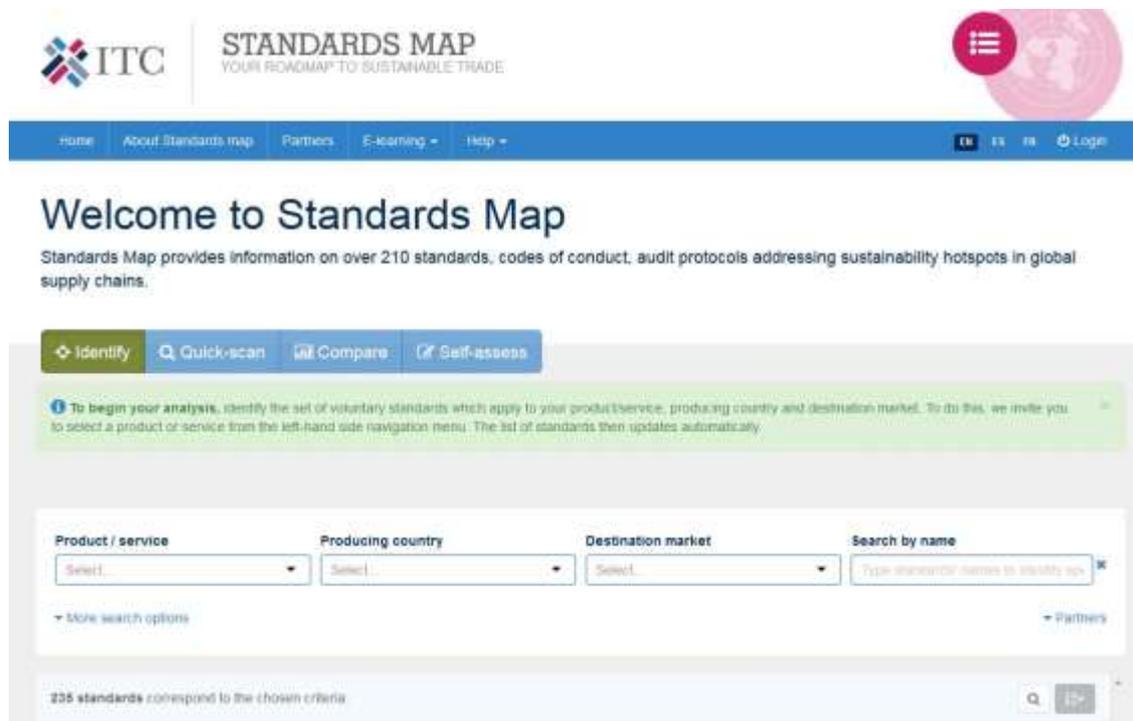
Exporters in Sri Lanka should be aware of the free resources provided by the European Commission, which are intended to assist traders from countries outside of the EU to export their products to the EU. The '*Export Helpdesk*' provides information on EU tariffs, requirements, preferential arrangements, quotas and statistics affecting business in developing countries.⁴⁰ From the '*home*' page, traders should click on '*My export*', where they will be directed to the following webpage:

From this webpage, exporters should input information into the open boxes, including the CN code (referred to as the '*product code*' here, and which can also be found by clicking on the '*Find my product code*' hyperlink), the country of origin (*i.e.*, Sri Lanka), the EU country to which the product will be exported to from Sri Lanka, and the relevant date. After clicking on '*Search*', a webpage with additional information relevant to the product will appear.

⁴⁰ The '*Export Helpdesk*' is available at <http://exporthelp.europa.eu/thdapp/index.htm>.

13.2 The 'Standards Map'

Another resource available to exporters from Sri Lanka is the Standards Map, created by the International Trade Centre.⁴¹ This database provides easily accessible information regarding private and voluntary sustainability standards and certifications that may be relevant to exporters from Sri Lanka. Once arriving at the 'homepage' for the database, users should click on the box labelled 'Identify' on the left side of the webpage. After clicking on that box, users should be directed to this webpage:



The 'Identify' section of the website provides a drop-down menu on the left side of the page where exporters from Sri Lanka can narrow the number of relevant standards applicable to their products. Accordingly, users should select 'Sri Lanka' (under 'Producing country') and 'Europe' (under 'Destination market'). The options for 'Product/service' vary in terms of specificity. Exporters should explore the options provided and select one that best describes their product. In total, there appear to be 30 standards in the database relevant to products originating in Sri Lanka that are being exported to the EU.

⁴¹ The 'Standards Map' is available at <http://www.standardsmap.org/>.

APPAREL

14. HOW ARE SRI LANKAN APPAREL EXPORTS TO THE EU CURRENTLY COMPARING?

Most important countries of origin of exports to the EU28

HS Chapter	Sector	Country	Import value to the EU (Euro)	GSP+ country	Import Value to the EU (Euro)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	China	12,843,695,593	Pakistan	1,078,535,442
		Bangladesh	8,597,912,566		
		Turkey	5,710,309,834		
		Sri Lanka	880,507,377		
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	China	14,838,271,826	Pakistan	1,375,892,843
		Bangladesh	6,247,901,314		
		Turkey	3,795,893,209		
		Sri Lanka	576,471,433		

Sri Lankan exports to the EU

HS Chapter	Sector	Sri Lanka (world export value in 2016) Unit: US Dollar thousand	Key EU Trading Partners (world export value in 2016) Unit: US Dollar thousand	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	2,702,979	UK	433,815
			Italy	229,139
			Belgium	148,617
			Germany	111,922
			France	61,346
			Netherlands	47,278
			Spain	33,287
			Slovakia	27,837
			Sweden	8,852
			Poland	8,651
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	1,895,072	UK	391,221
			Italy	120,406
			Germany	82,156
			Belgium	55,585
			Netherlands	42,205
			Sweden	32,157
			France	12,800
			Spain	8,349
			Slovakia	5,289

15. WHAT IS THE FIRST STEP THAT AN EXPORTER IN SRI LANKA MUST TAKE TO EXPORT APPAREL TO THE EU MARKET?

The first step that a trader in Sri Lanka must take is to find the proper EU's CN code for the particular apparel product it produces. Generally, for textiles, the relevant chapters in the CN are Chapters 50-63. However, for apparel, the relevant tariff lines are contained within Chapter 61 of the CN.

Currently, the EU applies a conventional duty rate of 12% for most subheadings of Chapter 61, and of 8% and 8.9% for the remaining subheadings.

As stated in Article 12(1) of the GSP Regulation, "*The Common Customs Tariff ad valorem duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended*". In Annex IX, within 'Section 11b', Chapter 61 is included with no exceptions, as seen below:

S-11b	61	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
-------	----	------------	--

As a result, for GSP+ beneficiary countries the tariff rate for imports of apparel into the EU (*i.e.*, Chapter 61) is 0%.

16. RELEVANT RULES OF ORIGIN APPLICABLE TO APPAREL UNDER GSP+

The rules of origin relevant to apparel are contained within Part II of Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*.⁴²

Below are the rules of origin relevant to Chapter 61:

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) (*) (1)
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (*)	

The structure of the table includes three columns. For Chapter 61, column 1 provides the chapter number. Column 2 gives the product description as stated in the CN. Column 3 includes the relevant 'qualifying operations'. Note that, for Chapter 61, column 3 is split, with separate rules for LDCs (*i.e.*, those that benefit from EBA status) in column 3(a), and other beneficiary countries (*i.e.*, GSP and GSP+ beneficiaries) in column 3(b). Additionally, the extract above also provides an instance where the term 'or' is used. The use of 'or' signifies an option by the exporter to use either rule.

Simply put, for exporters from Sri Lanka, column 3(b) states the minimum 'qualifying operation' that is necessary for a material not originating from Sri Lanka to be deemed to have originated from Sri Lanka for the purposes of the GSP+ scheme. For Chapter 61, for "articles of apparel and clothing accessories, knitted or crocheted: obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form", producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of "knitting and making-up (including cutting) (Footnotes 9 and 11)" for the final product to be considered of Sri Lankan origin. Column 3(b) makes reference to footnotes 9 and 11, which refer to the Introductory Notes 6 and 7.

Furthermore, for "articles of apparel and clothing accessories, knitted or crocheted", which have not been "obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form", producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of "Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) Footnote 9". Column 3, again, includes a reference to footnote 9, which refers to Introductory Note 6.

⁴² OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

The relevant footnotes provide that:

- (9) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
 [...] (11) See Introductory Note 7.

Notes 6 and 7 are provided below:

Note 6: Tolerances applicable to products made of a mixture of textile materials

- 6.1 *Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)*
- 6.2 *However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.*

The following are the basic textile materials:

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

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

- 6.3 *In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the tolerance is 20 % in respect of this yarn.*
- 6.4 *In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', the tolerance is 30 % in respect of this strip.*

Note 7: Other tolerances applicable to certain textile products

- 7.1 *Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.*
- 7.2 *Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.*

Example:

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

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

Thus, in addition to the text provided in the relevant table, the above qualifications are also relevant to exporters of apparel from Sri Lanka. Exporters must, when producing apparel out of imported fabric, take the above mentioned tolerances into account. Sri Lankan producers may use imported material for their apparel products, but in this case they must fulfil the qualifying operations and remain within the relevant tolerances in order to obtain a product that will be considered as originating in Sri Lanka.

Annex 22-05 to *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015* provides further details on the working excluded from regional cumulation for textile products.

ANNEX 22-05

Working excluded from GSP regional cumulation (textile products)

Working such as:

- *fitting of buttons and/or other types of fastenings,*
- *making of button-holes,*
- *finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses, etc.,*
- *hemming of handkerchiefs, table linen, etc.,*
- *fitting of trimmings and accessories such as pockets, labels, badges, etc.,*
- *ironing and other preparations of garments for sale 'ready-made',*
- *or any combination of such working.*

17. WHAT ARE THE LABELLING RULES APPLICABLE TO APPAREL IMPORTED INTO THE EU?

In order to ensure that EU consumers are provided accurate information regarding the composition of the textile products that they purchase, traders placing products on the EU market must show that their goods are properly marked or accompanied with commercial documents pursuant to *Regulation No. 1007/2001*.⁴³ One exception is that customised products made by self-employed tailors do not need to comply with the regulation. Outside of this exception, *Regulation No. 1007/2001* applies to 'textile products' defined as any raw, semi-worked, worked, semi-manufactured, manufactured, semi-made-up or made-up product which is exclusively composed of textile fibres, regardless of the mixing or assembly process employed. The term 'textile products' also includes:

- Products of which textile fibres account for at least 80% of the weight;
- Furniture, umbrella, and sunshade coverings of which textile products account for at least 80% of the weight;
- The textile components of the upper layer of multi-layer floor coverings, mattress coverings and coverings of camping goods (provided that such textile components constitute at least 80% by weight); and
- Products incorporating textile components and which form an integral part of the product, where the compositions should be specified.

In general, traders of apparel from Sri Lanka will need to label or mark their products so as to indicate the fibre composition in a manner that is accurate, not misleading and easily understandable. Labels must be securely attached, and both labels and marks must be durable, easily legible in the official language(s) of the importing EU country, visible and accessible. The only abbreviations allowed on labels are mechanised processing codes and abbreviations defined in international standards. Annex V of *Regulation No. 1007/2001* lists 42 products that do not require labelling indicating fibre name or composition.

Additionally, only products for sale to the end consumer need to be labelled. For other products, the labelling or marking can be replaced or supplemented by accompanying commercial documents. Some textile products, as listed in Annex VI to *Regulation No. 1007/2001*, can be replaced by an inclusive label, where they are of the same type and fibre composition. Products sold by the meter need to be labelled only on the piece or roll offered for sale.

There are also more specific requirements regarding the labelling and marking of textile products of which traders from Sri Lanka should be aware. Relevant specific requirements include that:

- Labels indicating '100%', 'pure' or 'all' must be solely composed of the same fibre;
- Multi-fibre textile products shall be labelled or marked with the name and percentage by weight of all constituent fibres in descending order. Fibres listed in Annex I of *Regulation No. 1007/2001*, or fibres accounting for less than 5% of the total weight, may be labelled as 'Other fibres', as long as their total percentage by weight is also included;
- Textile products containing two or more textile components, which have different textile fibre contents shall bear a label or marking stating the textile fibre content of each component;
- Decorative fibres and fibres with anti-static effect not exceeding 7% and 2%, respectively, of the weight of the product do not need to indicate fibre content;
- A label or marking stating 'Contains non-textile parts of animal origin' must be present when a product contains non-textile parts of animal origin; and
- For textile products whose fibre composition is difficult to determine, the terms 'mixed fibres' or 'unspecified textile composition' are allowed.

To protect the producers and to inform the customers, the term 'cotton' is exclusively reserved for the fibre obtained from the bolls of the cotton plant (*Gossypium*). The term 'cotton linen union' is reserved for products having a pure cotton warp and a pure flax weft, in which the percentage of flax accounts for a minimum 40% of the total weight of the fabric. In the textile's label, this name must be accompanied by the composition specification. Additionally, the terms 'virgin wool' or 'fleece wool' are only used for products composed

⁴³ Regulation (EU) No. 1007/2011 of the European Parliament and of the Council of 27 September 2011 on textile fibre names and related labelling and marking of the fibre composition of textile products and repealing Council Directive 73/44/EEC and Directives 96/73/EC and 2008/121/EC of the European Parliament and of the Council, OJ L 272, 18.10.2011 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32011R1007>).

exclusively of a fibre which: has not previously been part of a finished product; has not been subjected to any spinning or felting processes other than those required in the manufacture of the cloth; and has not been damaged by treatment or use. These names may be used to describe fibre mixtures subject to certain conditions. In these cases, the full composition in percentage terms must be given on the label.

Lastly, special provisions for the labelling and marking of certain textile products are found in Annex IV of *Regulation No. 1007/2011*. Products addressed in Annex IV include corsetry products, etch-printed textiles, embroidered textiles, yarns consisting of a core and a cover made up of different fibres, velvet and plush textiles (or products that resemble velvet or plush) and certain multi-fibre floor coverings.

EU's Eco-label for textile products

In the EU, the Eco-label or 'Flower logo' is the official mark for products with the lowest environmental impact in a product range. It aims at promoting environmental protection, as well as at helping consumers to identify those products that contribute significantly to improvements in relation to key environmental aspects. Participation to the scheme is voluntary. This means that products can be sold within the EU market without the Flower logo and that there are no regulations that require traders to apply the logo.



The product group 'textile products' comprises textile clothing and accessories, interior textiles (except wall and floor coverings), fibres, yarn and fabrics.⁴⁴ When a product is included in the product group definition and complies with the published Eco-label criteria, manufacturers, importers, service providers, traders or retailers, that want to market their products in the EU, may apply for the Eco-label in accordance with *Regulation (EC) No. 66/2010*.⁴⁵

For apparel exported from Sri Lanka, the application must be presented to a competent body of any of the EU Member States in which the product is to be placed, or has been placed, on the market. The application must include all relevant documentation to prove that the product complies with the ecological and performance criteria. The competent body will inform the applicant of the necessary documents that need to be submitted, the test results that must be provided, and how they should be carried out. If the application is successful, the competent body will provide the applicant a contract covering the terms of use of the label.

Eco-labelled products can be marketed in all EU Member States. Applications for the award of an Eco-label are subject to payment of a fee. In addition, there is an annual fee for the use of the label. Detailed information on the current criteria can be found at www.ecolabel.eu.

⁴⁴ Commission Decision of 9 July 2009 establishing the ecological criteria for the award of the Community Ecolabel for textile products, OJ L 197, 29.07.2009 (available at <http://eur-lex.europa.eu/legal-content/EN/TEXT/PDF/?uri=CELEX:32009D0607&from=EN>).

⁴⁵ Regulation (EC) No. 66/2010 of the European Parliament and of the Council of 25 November 2009 on the EU Ecolabel, OJ L 27, 30.01.2010 (available at <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:027:0001:0019:en:PDF>).

18. ARE THERE ANY RESTRICTIONS RELATING TO THE USE OF CERTAIN CHEMICALS DURING THE APPAREL MANUFACTURING PROCESS?

Businesses in Sri Lanka with an interest in exporting apparel to the EU must be aware of the prohibitions and restricting pertaining to certain chemical substances or groups of substances and mixtures applicable to textiles, which the EU has adopted in order to protect human health and the environment. According to provisions listed in Annex XVII to the REACH Regulation,⁴⁶ the following group of substances or mixtures are not allowed in textiles and textile production:

- *Tris (2,3-dibromopropyl) phosphate*, may not be used in textile articles, such as garments, undergarments and linen, intended to come into contact with the skin;
- *Tris (aziridinyl) phosphin oxide*, may not be used in textile articles, such as garments, undergarments and linen, intended to come into contact with the skin;
- *Polybrominated biphenyls*, may not be used in textile articles, such as garments, undergarments and linen, intended to come into contact with the skin;
- Mercury compounds, may not be placed on the market, or used, as substances or in mixtures where the substance or mixture is intended for use in the impregnation of heavy-duty industrial textiles and yarn intended for their manufacture;
- *Dioctyltin (DOT)* compounds may not be used since 1 January 2012, *inter alia*, in the following articles for supply to, or use by, the general public, where the concentration in the article, or part thereof, is greater than the equivalent of 0,1% by weight of tin:
 - Textile articles intended to come into contact with the skin; and
 - Gloves.
- *Nickel* may not be used in articles intended to come into direct and prolonged contact with the skin such as:
 - Earrings;
 - Necklaces, bracelets and chains, anklets, finger rings;
 - Wrist-watch cases, watch straps and tighteners; and
 - Rivet buttons, tighteners, rivets, zippers and metal marks, when these are used in garments.
- *Azocolourants and Azodyes*:
 - 1. Azodyes which, by reductive cleavage of one or more azo groups, may release one or more of the aromatic amines listed in Appendix 8 of the REACH Regulation, in detectable concentrations, *i.e.*, above 30 mg/kg (0,003% by weight) in the articles or in the dyed parts thereof, according to the testing methods listed in Appendix 10 of the REACH Regulation, may not be used, in textile and leather articles which may come into direct and prolonged contact with the human skin or oral cavity, such as:
 - Clothing, bedding, towels, hairpieces, wigs, hats, nappies and other sanitary items, sleeping bags;
 - Footwear, gloves, wristwatch straps, handbags, purses/wallets, briefcases, chair covers, purses worn round the neck;
 - Textile or leather toys and toys which include textile or leather garments; and
 - Yarn and fabrics intended for use by the final consumer.
 - 2. Furthermore, the textile and leather articles referred to in paragraph 1 shall not be placed on the market unless they conform to the requirements set out in that paragraph.
 - 3. Azodyes, which are contained in Appendix 9 of the REACH Regulation, '*List of azodyes*' shall not be placed on the market, or used, as substances, or in mixtures in concentrations greater than 0,1% by weight, where the substance or the mixture is intended for colouring textile and leather articles.

⁴⁶ Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No. 793/93 and Commission Regulation (EC) No. 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC, OJ L 396, 30.12.2006 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02006R1907-20140410>).

- *Nonylphenol and nonylphenol ethoxylates*, may not be placed on the market, or used, as substances or in mixtures in concentrations equal to or greater than 0,1% by weight for, *inter alia*, the following purposes: textiles and leather processing except:
 - Processing with no release into waste water; and
 - Systems with special treatment, where the process water is pre-treated to remove the organic fraction completely prior to biological waste water treatment (degreasing of sheepskin).

For more information regarding the use of certain chemicals in apparel, traders in Sri Lanka should contact the European Chemicals Agency, which manages and coordinates the registration, evaluation, authorisation and restriction processes of chemical substances in the EU. The European Chemicals Agency can be contacted at:

European Chemicals Agency

P.O. Box 400

00121 Helsinki

Finland

Switchboard: +358-9-686180

Online Helpdesk: <http://echa.europa.eu/contact/helpdesk-contact-form>

19. ARE THERE ANY SPECIAL RESTRICTIONS RELATING TO THE TYPE OF ANIMAL FROM WHICH THE APPAREL IS PRODUCED?

Businesses in Sri Lanka, which are manufacturers of apparel derived from exotic animals, should check whether their products comply with *Regulation No. 338/97*,⁴⁷ which is based on the Convention on International Trade in Endangered Species of Wild Fauna and Flora (hereinafter, CITES).

Regulation No. 338/97 imposes checks on imports and exports at both the EU and country of origin levels. Each EU Member State has a management authority to issue permits and check imports, as well as a scientific authority to act as a consultative body.

The four annexes to *Regulation No. 338/97* contain thousands of species of endangered animals, which roughly correspond to the appendixes found in CITES.⁴⁸ Annexes A, B, C and D are organised in the order of the greatest degree of trade restrictiveness (Annex A) to least trade restrictiveness (Annex D).

However, all of the apparel or readymade garments derived from a species found in one of the annexes will need, at the very least, an import license or permit.

⁴⁷ Council Regulation (EC) No. 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein, OJ L 61, 03.03.1997 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:31997R0338>).

⁴⁸ The EU is more trade restrictive than necessary under CITES, with regard to some species, while some EU Member States hold reservations on other species contained in the appendixes to CITES.

20. ARE THERE ANY FURTHER ASPECTS SRI LANKAN APPAREL EXPORTERS SHOULD TAKE INTO ACCOUNT?

The European Commission provides detailed information on its website with respect to textiles and the fashion industry:

Information for the textiles industry is available at:

https://ec.europa.eu/growth/sectors/fashion/textiles-clothing_en

Information for the fashion and high-end industries is available at:

https://ec.europa.eu/growth/sectors/fashion/high-end-industries_en

In particular, the Commission provides information on the relevant legislation for textiles:

https://ec.europa.eu/growth/sectors/fashion/textiles-clothing/legislation_en

Most notably, *Regulation (EU) No 1007/2011 of the European Parliament and of the Council of 27 September 2011* relates to textile fibre names and related labelling and marking of the fibre composition of textile products.⁴⁹

Additionally, the Commission also provides information on further legislation that relates to textiles:

https://ec.europa.eu/growth/sectors/fashion/textiles-clothing/legislation/other_en

⁴⁹ See *Regulation (EU) No 1007/2011 of the European Parliament and of the Council of 27 September 2011 on textile fibre names and related labelling and marking of the fibre composition of textile products and repealing Council Directive 73/44/EEC and Directives 96/73/EC and 2008/121/EC of the European Parliament and of the Council*, OJ L 272, 18.10.2011, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32011R1007>.

RUBBER PRODUCTS

21. HOW ARE SRI LANKAN RUBBER EXPORTS TO THE EU CURRENTLY COMPARING?

Most important countries of origin of exports to the EU28

HS Chapter	Sector	Country	Import value to the EU (Euro)
Chapter 40	Rubber and articles thereof	China	3,509,013,825
		United States	1,689,653,320
		Turkey	1,335,866,615
		Sri Lanka	264,505,818

Sri Lankan exports to the EU

HS Chapter	Sector	Sri Lanka (world export value in 2016) Unit: US Dollar thousand	Key EU Trading Partners (world export value in 2016) Unit: US Dollar thousand	
			Country	Value
Chapter 40	Rubber and articles thereof	801,756	Germany	96,062
			Belgium	44,356
			Italy	34,814
			UK	29,063
			France	26,394
			Netherlands	17,745
			Sweden	10,005
			Spain	9,798
			Ireland	7,170

22. WHAT IS THE FIRST STEP THAT A TRADER IN SRI LANKA MUST TAKE TO EXPORT RUBBER TO THE EU?

The first step that a trader in Sri Lanka must take is to find the proper EU's CN code for the particular rubber product it produces. Generally, for rubber, the relevant chapter in the CN is Chapter 40.

Currently, certain subheadings already enter the EU duty free under the EU's combined nomenclature. However, for most subheadings of Chapter 40, the EU applies a conventional duty rate of between 2.5% and 6.5%.

As stated in Article 12(1) of the GSP Regulation, '*The Common Customs Tariff ad valorem duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended*'. In Annex IX, within '*Section 7b*', Chapter 40 is included with no exceptions, as seen below:

S-7b	40	Chapter 40	Rubber and articles thereof
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As a result, for GSP+ beneficiary countries the tariff rate for imports of rubber products into the EU (*i.e.*, Chapter 40) is 0%.

23. RELEVANT RULES OF ORIGIN APPLICABLE TO RUBBER PRODUCTS UNDER THE GSP+

The rules of origin relevant to rubber products are contained within Part II of Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*.⁵⁰

Below are the rules of origin relevant to Chapter 40:

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber;	
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

The structure of the table includes three columns. For Chapter 40, column 1 provides the chapter number and an exception for a specific 4-digit heading, namely heading 4012. Column 2 gives the product description as stated in the CN. Column 3 includes the relevant 'qualifying operations'.

Simply put, for exporters from Sri Lanka, column 3 states the minimum 'qualifying operation' necessary for a material not originating from Sri Lanka to be deemed to have originated from Sri Lanka for the purposes of the GSP+ scheme.

For Chapter 40, for 'Rubber and articles thereof', producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of "Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product" for the final product to be considered of Sri Lankan origin.

An exception is provided for heading 4012 "Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber". With respect to "Retreaded pneumatic, solid or cushion tyres, of rubber" producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of "Retreading of used tyres".

With respect to "Other" products falling under the subheading, producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of "Manufacture from materials of any heading, except those of headings 4011 and 4012 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product".

⁵⁰ OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

24. ARE THERE ANY RESTRICTIONS RELATING TO THE USE OF CERTAIN CHEMICALS DURING THE MANUFACTURING OF RUBBER PRODUCTS?

Businesses in Sri Lanka with an interest in exporting rubber products to the EU must be aware of prohibitions and restrictions pertaining to certain chemical substances or groups of substances and mixtures applicable to rubber products, which the EU has adopted in order to protect human health and the environment.

According to the provisions listed in Annex XVII to the REACH Regulation,⁵¹ the following group of substances or mixtures are not allowed in rubber products and rubber product production:

- *Polycyclic-aromatic hydrocarbons (PAH)*⁵²
 - 1. From 1 January 2010, extender oils shall not be placed on the market, or used for the production of tyres or parts of tyres if they contain:
 - More than 1 mg/kg (0,0001 % by weight) BaP; or
 - More than 10 mg/kg (0,001 % by weight) of the sum of all listed PAHs.
 - These limits shall be regarded as kept, if the polycyclic aromatics (PCA) extract is less than 3% by weight as measured by the Institute of Petroleum standard IP346: 1998 (Determination of PCA in unused lubricating base oils and asphaltene free petroleum fractions – Dimethyl sulphoxide extraction refractive index method), provided that compliance with the limit values of BaP and of the listed PAHs, as well as the correlation of the measured values with the PCA extract, is controlled by the manufacturer or importer every six months or after each major operational change, whichever is earlier.
 - 2. Furthermore, tyres and treads for retreading manufactured after 1 January 2010 shall not be placed on the market if they contain extender oils exceeding the limits indicated in paragraph 1. These limits shall be regarded as kept, if the vulcanised rubber compounds do not exceed the limit of 0.35 % Bay protons as measured and calculated by ISO 21461 (Rubber vulcanised — Determination of aromaticity of oil in vulcanised rubber compounds).
 - 3. By way of derogation, paragraph 2 shall not apply to retreaded tyres if their tread does not contain extender oils exceeding the limits referred to in paragraph 1.
 - 4. For the purpose of this entry 'tyres' shall mean tyres for vehicles covered by:
 - Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers;
 - Directive 2003/37/EC of the European Parliament and of the Council of 26 May 2003 on type-approval of agricultural or forestry tractors, their trailers and interchangeable towed machinery, together with their systems, components and separate technical units; and
 - Directive 2002/24/EC of the European Parliament and of the Council of 18 March 2002 relating to the type-approval of two or three-wheel motor vehicles and repealing Council Directive 92/61/EEC (6).

⁵¹ Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No. 793/93 and Commission Regulation (EC) No. 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC, OJ L 396, 30.12.2006 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02006R1907-20140410>).

⁵² Introduced into Annex XVII of the REACH Regulation through Commission Regulation (EU) No 1272/2013 of 6 December 2013 amending Annex XVII to Regulation (EC) No 1907/2006 of the European Parliament and of the Council on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) as regards polycyclic aromatic hydrocarbons, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32013R1272>.

For more information regarding the use of certain chemicals in rubber products, traders in Sri Lanka should contact the European Chemicals Agency, which manages and coordinates the registration, evaluation, authorisation and restriction processes of chemical substances in the EU. The European Chemicals Agency can be contacted at:

European Chemicals Agency

P.O. Box 400

00121 Helsinki

Finland

Switchboard: +358-9-686180

Online Helpdesk: <http://echa.europa.eu/contact/helpdesk-contact-form>

25. ARE THERE ANY FURTHER ASPECTS SRI LANKAN RUBBER EXPORTERS SHOULD TAKE INTO ACCOUNT?

25.1 Tyre labels

The European Commission notes that tyres sold in the EU are subject to energy labelling requirements. By switching to the most energy efficient tyres, consumers can reduce their fuel consumption by up to 9%. At a fuel price of EUR 1.50 per litre, this would total a saving of around EUR 660 over the lifetime of the tyres if a vehicle travels 65,000 km.

Regulation (EC) No 1222/2009 therefore introduced tyre labels that aim at helping consumers choose a product that is more fuel efficient, has better wet braking, and is less noisy.⁵³ New tyres come with an energy label showing their energy efficiency class, ranging from efficiency class A (most efficient) to G (least efficient).

Further information is available at:

<https://ec.europa.eu/energy/en/topics/energy-efficiency/energy-efficient-products/tyres>

25.2 Ecodesign

While there is no specific ecodesign measure for tyres, there is type-approval legislation through *Regulation 661/2009* on general safety of motor vehicles, which sets minimum requirements on tyres' fuel efficiency, wet grip, and external rolling noise.⁵⁴

Further information is available at:

<http://ec.europa.eu/growth/sectors/automotive/>

⁵³ See *Regulation (EC) No 1222/2009 of the European Parliament and of the Council of 25 November 2009 on the labelling of tyres with respect to fuel efficiency and other essential parameters*, OJ L 342, 22.12.2009, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1458037351400&uri=CELEX:02009R1222-20120530>.

⁵⁴ See *Regulation (EC) No 661/2009 of the European Parliament and of the Council of 13 July 2009 concerning type-approval requirements for the general safety of motor vehicles, their trailers and systems, components and separate technical units intended therefor*, OJ L 200, 31.7.2009, available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32009R0661>.

LEATHER

26. HOW ARE SRI LANKAN LEATHER EXPORTS TO THE EU CURRENTLY COMPARING?

Most important countries of origin of exports to the EU28

HS Chapter	Sector	Country	Import value to the EU (Euro)	GSP+ country	Import Value to the EU (Euro)
HS / EU CN Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	China	6,500,438,556	Pakistan	351,454,311
		India	1,307,860,586	Philippines	48,968,730
		Switzerland	855,373,775		
		Sri Lanka	14,221,587		

Sri Lankan exports to the EU

HS Chapter	Sector	Sri Lanka (world export value in 2016) Unit: US Dollar thousand	Key EU Trading Partners (world export value in 2016) Unit: US Dollar thousand	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	21,389	Germany	14,567
			UK	610
			Netherlands	407
			Ireland	121
			Spain	64
			Italy	46

27. WHAT IS THE FIRST STEP THAT A TRADER IN SRI LANKA MUST TAKE TO EXPORT LEATHER TO THE EU?

The first step that a trader in Sri Lanka must take is to find the proper EU's CN code for the particular leather product it produces. Generally, for leather, the relevant chapter in the CN is Chapters 42.

Currently, the EU applies a conventional duty rate of between 1.7% and 9.7% for the respective subheadings of Chapter 42.

As stated in Article 12(1) of the GSP Regulation, '*The Common Customs Tariff ad valorem duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended*'. In Annex IX, within '*Section 8b*', Chapter 42 is included with no exceptions, as seen below:

S-8b	42	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
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As a result, for GSP+ beneficiary countries the tariff rate for imports of leather products into the EU (*i.e.*, Chapter 42) is 0%.

28. WHAT ARE THE SPECIFIC RULES OF ORIGIN APPLICABLE TO LEATHER UNDER THE GSP+?

The rules of origin relevant to leather are contained within Part II of Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*.⁵⁵

Below are the rules of origin relevant to Chapter 42:

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product; or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product.

The structure of the table includes three columns. For Chapter 42, column 1 provides the chapter number. Column 2 gives the product description as stated in the CN. Column 3 includes the relevant '*qualifying operations*'.

Simply put, for exporters from Sri Lanka, column 3 states the minimum '*qualifying operation*' necessary for a material not originating from Sri Lanka to be deemed to have originated from Sri Lanka for the purposes of the GSP+ scheme.

For Chapter 40, for '*Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)*', producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of "*Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product*" for the final product to be considered of Sri Lankan origin.

⁵⁵ OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

29. ARE THERE ANY RESTRICTIONS RELATING TO THE USE OF CERTAIN CHEMICALS DURING THE MANUFACTURING OF LEATHER?

Businesses in Sri Lanka with an interest in exporting leather to the EU must be aware of prohibitions and restrictions pertaining to certain chemical substances or groups of substances and mixtures applicable to leather, which the EU has adopted to protect human health and the environment. According to provisions listed in Annex XVII to the REACH Regulation,⁵⁶ the following group of substances or mixtures are not allowed in leather and leather processing:

- Mercury compounds, may not be placed on the market, or used, as substances or in mixtures where the substance or mixture is intended for use in the impregnation of heavy-duty industrial textiles and yarn intended for their manufacture;
- *Azocolourants and Azodyes*:
 - 1. Azodyes which, by reductive cleavage of one or more azo groups, may release one or more of the aromatic amines listed in Appendix 8 of the REACH Regulation, in detectable concentrations, *i.e.*, above 30 mg/kg (0.003% by weight) in the articles or in the dyed parts thereof, according to the testing methods listed in Appendix 10 of the REACH Regulation, may not be used, in textile and leather articles which may come into direct and prolonged contact with the human skin or oral cavity, such as:
 - Clothing, bedding, towels, hairpieces, wigs, hats, nappies and other sanitary items, sleeping bags;
 - Footwear, gloves, wristwatch straps, handbags, purses/wallets, briefcases, chair covers, purses worn round the neck;
 - Textile or leather toys and toys which include textile or leather garments; and
 - Yarn and fabrics intended for use by the final consumer.
 - 2. Furthermore, the textile and leather articles referred to in paragraph 1 shall not be placed on the market unless they conform to the requirements set out in that paragraph; and
 - 3. Azodyes, which are contained in Appendix 9 of the REACH Regulation, '*List of azodyes*' shall not be placed on the market, or used, as substances, or in mixtures in concentrations greater than 0,1% by weight, where the substance or the mixture is intended for colouring textile and leather articles.
- *Nonylphenol and nonylphenol ethoxylates*, may not be placed on the market, or used, as substances or in mixtures in concentrations equal to or greater than 0,1% by weight for, *inter alia*, the following purposes: textiles and leather processing except:
 - Processing with no release into waste water; and
 - Systems with special treatment where the process water is pre-treated to remove the organic fraction completely prior to biological waste water treatment (degreasing of sheepskin).

For more information regarding the use of certain chemicals in leather, traders in Sri Lanka should contact the European Chemicals Agency, which manages and coordinates the registration, evaluation, authorisation and restriction processes of chemical substances in the EU. The European Chemicals Agency can be contacted at:

European Chemicals Agency

P.O. Box 400

00121 Helsinki

Finland

Switchboard: +358-9-686180

Online Helpdesk: <http://echa.europa.eu/contact/helpdesk-contact-form>

⁵⁶ Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No. 793/93 and Commission Regulation (EC) No. 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC, OJ L 396, 30.12.2006 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02006R1907-20140410>).

30. ARE THERE ANY SPECIAL RESTRICTIONS RELATING TO THE TYPE OF ANIMAL FROM WHICH THE LEATHER IS PRODUCED?

Businesses in Sri Lanka, that are manufacturers of apparel derived from exotic animals, should check whether their products comply with *Regulation No. 338/97*,⁵⁷ which is based on the Convention on International Trade in Endangered Species of Wild Fauna and Flora (hereinafter, CITES).

Regulation No. 338/97 imposes checks on imports and exports at both the EU and country of origin levels. Each EU Member State has a management authority to issue permits and check imports, as well as a scientific authority to act as a consultative body.

The four annexes to *Regulation No. 338/97* contain thousands of species of endangered animals, which roughly correspond to the appendixes found in CITES.⁵⁸ Annexes A, B, C and D are organised in order of the greatest degree of trade restrictiveness (Annex A) to least trade restrictiveness (Annex D).

However, all of the apparel or readymade garments derived from a species found in one of the annexes will need, at the very least, an import license or permit.

⁵⁷ Council Regulation (EC) No. 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein, OJ L 61, 03.03.1997 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:31997R0338>).

⁵⁸ The EU is more trade restrictive than necessary under CITES, with regard to some species, while some EU Member States hold reservations on other species contained in the appendixes to CITES.

31. ARE THERE ANY FURTHER ASPECTS SRI LANKAN LEATHER EXPORTERS SHOULD TAKE INTO ACCOUNT?

The European Commission provides detailed information on and for the leather industry on its website: https://ec.europa.eu/growth/sectors/fashion/leather_en

This website provides information on EU legislation relevant for the leather industry: <http://ec.europa.eu/environment/industry/stationary/ied/legislation.htm>

Apart from the REACH Regulation (see above), the Commission notes the following two issues:

- **Directive 2010/75/EU on industrial emissions**, according to which permit conditions, including emission limit values, must be based on the Best Available Techniques (BAT).⁵⁹ The BAT reference document (BREF) for tanning of hides and skins was adopted in 2013.⁶⁰
- **Regulation (EU) No 1069/2009 on animal by-products and derived products not intended for human consumption**⁶¹ as hides and skins are materials of animal origin that are used outside the food chain.⁶²

⁵⁹ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control), OJ L 334, 17.12.2010, available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32010L0075>.

⁶⁰ Further information is available at <http://ec.europa.eu/environment/industry/stationary/ied/legislation.htm>.

⁶¹ Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation), OJ L 300, 14.11.2009, available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32009R1069>.

⁶² Further information is available at http://ec.europa.eu/food/safety/animal-by-products/eu-rules_en.

FOOTWEAR

32. HOW ARE SRI LANKAN FOOTWEAR EXPORTS TO THE EU CURRENTLY COMPARING?

Most important countries of origin of exports to the EU28

HS Chapter	Sector	Country	Import value to the EU (Euro)	GSP+ country	Import Value to the EU (Euro)
HS / EU CN Chapter 64	Footwear, gaiters and the like; parts of such articles	China	8,704,824,595	Pakistan	70,791,783
		Vietnam	3,756,033,013	Philippines	37,674,876
		Indonesia	1,554,080,698	Cape Verde	3,364,069
		Sri Lanka	3,239,273		

Sri Lankan exports to the EU

HS Chapter	Sector	Sri Lanka (world export value in 2016)	Key EU Trading Partners (world export value in 2016)	
		Unit: US Dollar thousand	Unit: US Dollar thousand	
HS / EU CN Chapter 64	Footwear, gaiters and the like; parts of such articles	117,549	UK	11,739
			Italy	603
			Germany	252
			Finland	91
			France	62

33. WHAT IS THE FIRST STEP THAT A TRADER IN SRI LANKA MUST TAKE TO EXPORT FOOTWEAR TO THE EU?

The first step a trader in Sri Lanka must take is to find the proper CN code classification. For footwear, the relevant tariff lines are found in Chapter 64 of the CN. There, the most-favoured nation tariff rate varies from 5% to 17%, depending on the product imported into the EU.

Currently, the EU applies a conventional duty rate of between 16.9% and 17% for a number of important subheadings and between 3.5% and 8% for the remaining subheadings of Chapter 64.

As stated in Article 12(1) of the GSP Regulation, '*The Common Customs Tariff ad valorem duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended*'. In Annex IX, within '*Section 12a*', Chapter 64 is included with no exceptions, as seen below:

S-12a	64	Chapter 64	Footwear, gaiters and the like; parts of such articles
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Thus, for GSP+ beneficiary countries such as Sri Lanka, footwear enters into the EU duty free (*i.e.*, at a 0% tariff rate).

34. WHAT ARE THE SPECIFIC RULES OF ORIGIN APPLICABLE TO FOOTWEAR UNDER THE GSP+?

The rules of origin relevant to footwear are contained within Part II of Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*.⁶³

Below are the rules of origin relevant to Chapter 64:

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product

The structure of the table includes three columns. Column 1 provides the chapter number, as well as a reference to a specific 4-digit heading. Column 2 gives the product description as stated in the CN. Column 3 includes the relevant 'qualifying operations'.

Simply put, for exporters from Sri Lanka, column 3 states the minimum 'qualifying operation' necessary for a material not originating from Sri Lanka to be deemed to have originated from Sri Lanka for the purposes of the GSP+ scheme. Footwear from Sri Lanka, that includes materials not originating in Sri Lanka, will still be considered to originate from Sri Lanka as long as the non-originating material is used in any aspect of the working and processing of the final product, "except [for the assembly] of uppers affixed to inner soles or to other sole components of heading 6406".

Additionally, for "Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof" under 4-digit CN heading 6406, to be deemed as originating in Sri Lanka, the non-originating materials used in the working and processing of the final product cannot be of the same CN code as the final product. In effect, the working and processing done in Sri Lanka must be enough to change the CN code classification of the material used.

⁶³ OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

35. ARE THERE ANY RESTRICTIONS RELATING TO THE USE OF CERTAIN CHEMICALS DURING THE MANUFACTURING OF FOOTWEAR?

Businesses in Sri Lanka, with an interest in exporting footwear to the EU, must be aware of the prohibitions and restrictions pertaining to certain chemical substances or groups of substances and mixtures applicable to footwear, which the EU has adopted in order to protect human health and the environment.

According to provisions in Annex XVII to the REACH Regulation,⁶⁴ the following group of substances or mixtures are not allowed in footwear and footwear production:

- *Tris (2,3-dibromopropyl) phosphate*, may not be used in textile articles, such as garments, undergarments and linen, intended to come into contact with the skin;
- *Tris (aziridiny) phosphin oxide*, may not be used in textile articles, such as garments, undergarments and linen, intended to come into contact with the skin;
- *Polybrominated biphenyls*, may not be used in textile articles, such as garments, undergarments and linen, intended to come into contact with the skin;
- Mercury compounds, may not be placed on the market, or used, as substances or in mixtures where the substance or mixture is intended for use in the impregnation of heavy-duty industrial textiles and yarn intended for their manufacture;
- *Diocetyl tin (DOT)* compounds may not be used since 1 January 2012, *inter alia*, in the following articles for supply to, or use by, the general public, where the concentration in the article, or part thereof, is greater than the equivalent of 0,1% by weight of tin:
 - Footwear or part of footwear intended to come into contact with the skin.
- *Nickel* may not be used in articles intended to come into direct and prolonged contact with the skin such as:
 - Earrings;
 - Necklaces, bracelets and chains, anklets, finger rings;
 - Wrist-watch cases, watch straps and tighteners; and
 - Rivet buttons, tighteners, rivets, zippers and metal marks, when these are used in garments.
- *Azocolourants and Azodyes*:
 - 1. Azodyes which, by reductive cleavage of one or more azo groups, may release one or more of the aromatic amines listed in Appendix 8 of the REACH Regulation, in detectable concentrations, *i.e.*, above 30 mg/kg (0,003% by weight) in the articles or in the dyed parts thereof, according to the testing methods listed in Appendix 10 of the REACH Regulation, may not be used, in textile and leather articles which may come into direct and prolonged contact with the human skin or oral cavity, such as:
 - Clothing, bedding, towels, hairpieces, wigs, hats, nappies and other sanitary items, sleeping bags;
 - Footwear, gloves, wristwatch straps, handbags, purses/wallets, briefcases, chair covers, purses worn round the neck;
 - Textile or leather toys and toys which include textile or leather garments; and
 - Yarn and fabrics intended for use by the final consumer.
 - 2. Furthermore, the textile and leather articles referred to in paragraph 1 shall not be placed on the market unless they conform to the requirements set out in that paragraph; and
 - 3. Azodyes, which are contained in Appendix 9 of the REACH Regulation, '*List of azodyes*' shall not be placed on the market, or used, as substances, or in mixtures in concentrations greater than 0,1% by weight, where the substance or the mixture is intended for colouring textile and leather articles.

⁶⁴ Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No. 793/93 and Commission Regulation (EC) No. 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC, OJ L 396, 30.12.2006 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02006R1907-20140410>).

- *Nonylphenol and nonylphenol ethoxylates*, may not be placed on the market, or used, as substances or in mixtures in concentrations equal to or greater than 0,1% by weight for, *inter alia*, the following purposes: textiles and leather processing except:
 - Processing with no release into waste water; and
 - Systems with special treatment, where the process water is pre-treated to remove the organic fraction completely prior to biological waste water treatment (degreasing of sheepskin).

For more information regarding the use of certain chemicals in footwear, traders in Sri Lanka should contact the European Chemicals Agency, which manages and coordinates the registration, evaluation, authorisation and restriction processes of chemical substances in the EU. The European Chemicals Agency can be contacted at:

European Chemicals Agency

P.O. Box 400

00121 Helsinki

Finland

Switchboard: +358-9-686180

Online Helpdesk: <http://echa.europa.eu/contact/helpdesk-contact-form>

36. ARE THERE ANY SPECIAL RESTRICTIONS RELATING TO LEATHER FOOTWEAR?

Businesses in Sri Lanka, that manufacture leather footwear derived from exotic animals, should check whether their products are subject to compliance with *Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein*,⁶⁵ which is based on the Convention on International Trade in Endangered Species of Wild Fauna and Flora (hereinafter, CITES).

Council Regulation (EC) No 338/97 imposes checks of imports and exports at both the EU and country of origin levels. Each EU Member State has a management authority to issue permits and check imports, as well as a scientific authority to act as a consultative body.

The four annexes to *Council Regulation (EC) No 338/97* contain thousands of species of endangered animals, which roughly correlate to the appendixes found in CITES.⁶⁶ Annexes A, B, C and D are organised in order of the greatest degree of trade restrictiveness (Annex A) to the least trade restrictiveness (Annex D).

However, all of the leather footwear derived from a species found in one of the annexes will need, at the very least, an import license or permit.

⁶⁵ Available at <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01997R0338-20130810&qid=1407776045523&from=EN>.

⁶⁶ The EU is more trade restrictive than necessary under CITES, with regard to some species, while some EU Member States hold reservations on other species contained in the appendixes to CITES.

37. ARE THERE ANY OTHER TECHNICAL REQUIREMENTS FOR FOOTWEAR IMPORTED INTO THE EU?

Another technical requirement, which traders from Sri Lanka interested in exporting footwear to the EU should be aware of, regards products containing fluorinated greenhouse gases. In the EU, *Regulation No. 842/2006*⁶⁷ governs the placing on the EU market of products and equipment containing certain fluorinated greenhouse gases.

As of 4 July 2006, footwear containing fluorinated greenhouse gases (e.g., *hydrofluorocarbons* (HFCs), *perfluorocarbons* (PFCs) and *sulphur hexafluoride* (SF₆)) are prohibited from entering the EU market. As a result, traders exporting footwear from Sri Lanka need to ensure that their products do not contain any of these gases, as listed in Annex II to *Regulation No. 842/2006*.

⁶⁷ *Regulation (EC) No. 842/2006 of the European Parliament and of the Council of 17 May 2006 on certain fluorinated greenhouse gases*, OJ L 161, 14.06.2006 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32006R0842>).

38. ARE THERE ANY FURTHER ASPECTS SRI LANKAN FOOTWEAR EXPORTERS SHOULD TAKE INTO ACCOUNT?

The European Commission provides detailed information on and for the footwear industry on its website: https://ec.europa.eu/growth/sectors/fashion/footwear_en

The website provides particular information on EU legislation for footwear: https://ec.europa.eu/growth/sectors/fashion/footwear/legislation_en

In 1994, the European Parliament and the Council of the EU issued an important Directive for the internal market for footwear. This Directive introduced a common labelling system for the main components of footwear sold in the EU.

*Directive 94/11/EC*⁶⁸ specifies that labelling must give consumers information on the composition of the three main parts of footwear:

- The upper;
- The lining and sock; and
- The outer sole.

The composition can be given using pictograms or written indications for specific materials:

- Leather;
- Coated leather;
- Textiles; and
- Other materials.

Further legislation that can be relevant to footwear exporters:

- A **European Ecolabel** was established for footwear in 1999. It applies to all categories of footwear, including sports, occupational, children's, men's, and women's; and specialist footwear for cold, casual use, fashion, and indoors;⁶⁹ and
- Footwear designed to be worn by individuals for **protection against one or more health and safety hazards** is covered by the Directive on Personal Protective Equipment (PPE) 89/686/EEC.⁷⁰

⁶⁸ *Directive 94/11/EC of European Parliament and Council of 23 March 1994 on the approximation of the laws, regulations and administrative provisions of the Member States relating to labelling of the materials used in the main components of footwear for sale to the consumer*, OJ L 100, 19.04.1994, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:01994L0011-20130701>.

⁶⁹ Further information is available at <http://ec.europa.eu/environment/ecolabel/>.

⁷⁰ *Council Directive 89/686/EEC of 21 December 1989 on the approximation of the laws of the Member States relating to personal protective equipment*, OJ L 399, 30.12.1989, available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:31989L0686>. This Directive was repealed by *Regulation (EU) 2016/425 of the European Parliament and of the Council of 9 March 2016 on personal protective equipment and repealing Council Directive 89/686/EEC*, OJ L 81, 31.03.2016, which will apply from 21 March 2018, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32016R0425>. Further information is available at https://ec.europa.eu/growth/sectors/mechanical-engineering/personal-protective-equipment_en.

MISCELLANEOUS EDIBLE PREPARATIONS

39. HOW ARE SRI LANKAN EXPORTS OF MISCELLANEOUS EDIBLE PREPARATIONS TO THE EU CURRENTLY COMPARING?

Most important countries of origin of exports to the EU28

HS Chapter	Sector	Country	Import value to the EU (Euro)
HS / EU CN Chapter 21	Miscellaneous edible preparations	United States	706,801,548
		Switzerland	639,568,637
		China	236,895,062
		Sri Lanka	37,627,883

Sri Lanka exports to the EU

HS Chapter	Sector	Sri Lanka (world export value in 2016)	Key EU Trading Partners (world export value in 2016)	
		Unit: US Dollar thousand	Unit: US Dollar thousand	
HS / EU CN Chapter 21	Miscellaneous edible preparations	173,847	Ireland	14,946
			France	9,609
			Germany	8,491
			UK	4,972
			Netherlands	4,315
			Sweden	879
			Greece	680

40. WHAT IS THE FIRST STEP THAT A TRADER IN SRI LANKA MUST TAKE TO EXPORT MISCELLANEOUS EDIBLE PREPARATIONS TO THE EU?

The first step a trader in Sri Lanka must take is to find the proper CN code classification. For miscellaneous edible preparations, the relevant tariff lines are found in Chapter 21 of the CN.

Currently, the EU applies a conventional duty rate of up to 17.8% to the subheadings of Chapter 21.

As stated in Article 12(1) of the GSP Regulation, '*The Common Customs Tariff ad valorem duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended*'. In Annex IX, within '*Section 12a*', Chapter 21 is included with a certain number of exceptions, as seen below:

S-4th	21	ex. Chapter 21	Miscellaneous edible preparations excluding products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59
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Thus, for GSP+ beneficiary countries such as Sri Lanka, miscellaneous edible preparations, with the exception of products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59, enter into the EU duty free (*i.e.*, at a 0% tariff rate).

The excluded subheadings relate to the following products:

2106 10

Food preparations not elsewhere specified or included.

- Protein concentrates and textured protein substances

2106 90 30

Food preparations not elsewhere specified or included.

- Other
 - – Flavoured or coloured sugar syrups
 - – – Isoglucose syrups

2106 90 51

Food preparations not elsewhere specified or included.

- Other
 - – Flavoured or coloured sugar syrups
 - – – Other
 - – – – Lactose syrup

2106 90 55

– Other

- – Flavoured or coloured sugar syrups
- – – Other
 - – – – Glucose syrup and maltodextrine syrup

2106 90 59

– Other

- – Flavoured or coloured sugar syrups
- – – Other
 - – – – Other

41. WHAT ARE THE SPECIFIC RULES OF ORIGIN APPLICABLE TO MISCELLANEOUS EDIBLE PREPARATIONS UNDER THE GSP+?

The rules of origin relevant to miscellaneous edible preparations are contained within Part II of Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*.⁷¹

Below are the rules of origin relevant to Chapter 21:

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex Chapter 21	Miscellaneous edible preparations, except for:	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — the individual weight of sugar ⁽³⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽³⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading

The structure of the table includes three columns. Column 1 provides the chapter number as well as a reference to a specific 4-digit heading. Column 2 gives the product description as stated in the CN. Column 3 includes the relevant ‘*qualifying operations*’.

Simply put, for exporters from Sri Lanka, column 3 states the minimum ‘*qualifying operation*’ necessary for a material not originating from Sri Lanka to be deemed to have originated from Sri Lanka for the purposes of the GSP+ scheme. For Chapter 21, for “*Miscellaneous edible preparations*”, producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of “*Manufacture from materials of any heading, except that of the product, in which:*”

- *the individual weight of sugar (3) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and*
- *the total combined weight of sugar (3) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product”*

for the final product to be considered of Sri Lankan origin.

Footnote 3, with respect to sugar, provides that:

(3) See Introductory Note 4.2.

⁷¹ OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

Note 4 – General provisions concerning certain agricultural goods

4.2 In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Additionally, there is an exception for “*Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard*” under 4-digit CN heading 2103.

- With respect to “*Sauces and preparations therefore; mixed condiments and mixed seasonings*” to be deemed as originating in Sri Lanka, the non-originating materials used in the working and processing of the final product must at least provide additional working and processing to said material of “*Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used*”; and
- With respect to “*Mustard flour and meal and prepared mustard*” to be deemed as originating in Sri Lanka, the non-originating materials used in the working and processing of the final product must at least provide additional working and processing to said material of “*Manufacture from materials of any heading*”.

Exclusion from regional cumulation

According to Annex 22-04 to *Commission Delegated Regulation (EU) 2015/2446*, certain materials relevant to Chapter 21 are excluded from regional cumulation.

More specifically, products contained within the 6-digit and 8-digit headings ex 2101 12, ex 2101 20, 2106 90 92 and 2106 90 98 from countries within ‘*Group III*’ (of which Sri Lanka is a part) do not qualify for regional cumulation.

An excerpt of the table is provided below:

ANNEX 22-04

Materials excluded from regional cumulation ⁽¹⁾ ⁽²⁾

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka	Group IV ⁽²⁾ : Argentina, Brazil, Paraguay, Uruguay
ex 2101 12	Preparations with a basis of coffee	X	X	X
ex 2101 20	Preparations with a basis of tea or maté	X	X	X
2106 90 92 2106 90 98	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances and than compound alcoholic preparations (other than those based on odoriferous substances) of a kind used for the manufacture of beverages and other than flavoured or coloured sugar syrups	X	X	X

For exporters of miscellaneous edible preparations from Sri Lanka, the result is that, given the exception contained in the rule pertaining to Chapter 22 above, “*Preparations with a basis of coffee*”, “*Preparations with a basis of tea or maté*” and “*Food preparations not elsewhere specified, other than protein concentrates and textured protein substances and than compound alcoholic preparations (other than those based on odoriferous substances) of a kind used for the manufacture of beverages and other than flavoured or coloured sugar syrups*” from countries other than Sri Lanka cannot qualify as originating from Sri Lanka.

42. ARE THERE ANY SANITARY AND PHYTOSANITARY REQUIREMENTS RELATING TO THE IMPORTATION OF MISCELLANEOUS EDIBLE PREPARATIONS FROM SRI LANKA?

Exporters from Sri Lanka should be aware of the sets of rules related to the level of contaminants in foodstuffs and the maximum residue levels allowed of certain pesticides.

42.1 Contaminants in foodstuffs

In order to ensure a high level of consumer protection, imports into the EU of foodstuffs shall comply with EU legislation designed to ensure that food placed on the EU market is safe to be consumed and does not contain contaminants at levels which could threaten human health. Contaminants may be present in food as a result of the various stages of its production, packaging, transportation or holding, or might also result from environmental contamination.

*Regulation (EEC) No. 315/93*⁷² regulates the presence of such contaminants in foodstuffs in the EU. In relevant part, the Regulation states that:

- Food containing a contaminant to an amount unacceptable from the public health viewpoint, and in particular at a toxicological level, shall not be placed on the EU market and will be rejected;
- Contaminant levels shall be kept as low as can reasonably be achieved following recommended good working practices; and
- Maximum levels may be set for certain contaminants in order to protect public health.

*Regulation (EC) No. 1881/2006*⁷³ sets maximum levels for certain contaminants in food to be placed on the EU market. Of particular relevance to the exporters of miscellaneous edible preparations from Sri Lanka is the Annex to that Regulation, providing eight sections with lists of contaminants and their respective maximum levels. As Chapter 21 includes a number of sub-headings relevant for processed foods (e.g., sauces, soups and ice cream), all sections can contain relevant contaminants and should be taken into account by Sri Lankan exporters.

⁷² Council Regulation (EEC) No. 315/93 of 8 February 1993 laying down Community procedures for contaminants in food, OJ L 37, 13.02.1993 (available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A31993R0315>).

⁷³ Commission Regulation (EC) No. 1881/2006 of 19 December 2006 setting maximum levels for certain contaminants in foodstuffs, OJ L 364, 20.12.2006 (available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32006R1881>).

42.2 Maximum residue levels

*Regulation No. 396/2005*⁷⁴ creates a fully harmonised set of rules for pesticide residues. This Regulation lays down provisions for the setting of EU pesticide maximum residue levels (hereinafter, MRLs) in food and feed. Imports of plant and animal products must comply with such MRLs set by the European Commission in order to protect consumers from exposure to certain levels of pesticide residues.

The Annexes to *Regulation No. 396/2005* set out the list of products subject to control and the MRLs applicable to them. The organisation of the Annexes is as follows:

- Annex I establishes a list of products to which the MRLs apply, which includes animal products, fruits, vegetables, cereals, spices and certain edible plants;
- Annex II contains the list of EU definitive MRLs;
- Annex III provides the list of EU temporary MRLs;
- Annex IV provides a list of pesticides for which no MRLs are needed because of their low risk;
- Annex V contains the list of pesticides for which a default limit other than 0.01 milligrams per kilogram will apply;
- Annex VI provides the list of active substance/product combinations, as referred to in Article 18(3) of *Regulation No. 396/2005*; and
- Annex VII contains a list of pesticides used as fumigants for which EU Member States are allowed to apply special derogations before the products are placed on the market. More information on the substances and the MRLs included in the lists of Annexes II, III and IV is available on the EU Pesticide Database website.⁷⁵

⁷⁴ *Regulation (EC) No. 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC*, OJ L 70, 16.03.2005 (available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32005R0396>).

⁷⁵ http://ec.europa.eu/sanco_pesticides/public/index.cfm.

43. ARE THERE SPECIAL LABELLING RULES FOR FOOD PRODUCTS IN THE EU?

All foodstuffs marketed in the EU must comply with certain labelling rules to ensure that consumers get all the essential information to make informed choices. There are general rules on food labelling, as well as specific provisions relevant to the labelling of:

- Genetically modified food and novel food;
- Foodstuffs for particular nutritional purposes;
- Food additives and flavourings; and
- Materials intended to come into contact with food.

According to *Directive 2000/13/EC*⁷⁶ **labels of foodstuffs** must contain:

- The name under which the product is sold. No trademark, brand name or fancy name may substitute the generic name, but rather it may be used in addition to the generic name. Particulars as to the physical condition of the foodstuff or the specific treatment it has undergone (e.g., powdered, freeze-dried, deep-frozen, concentrated, smoked, irradiated or treated with ionizing radiation) must be included where omission of such may confuse the purchaser;
- The list of ingredients, preceded by the word '*Ingredients*', must show all ingredients (including additives) in descending order of weight as recorded at the time of their use in the manufacture and designated by their specific name. In the case of those products that may contain ingredients liable to cause allergies or intolerances, such as alcoholic beverages, a clear indication should be given on the label by the word '*contains*' followed by the name of the ingredient. However, this indication will not be necessary provided that the specific name is included in the list of ingredients;
- The net quantity of pre-packaged foodstuffs in metric units (litre, centilitre, millilitre) for liquids and (kilogram, gram) for non-liquids;
- The date of minimum durability consisting of day, month and year in that order and preceded by the words '*best before*' or '*best before end*' or the '*use by*' date for highly perishable goods;
- Any special conditions for keeping or use;
- The name or business name and address of the manufacturer, packager or importer established in the EU;
- Place of origin or provenance;
- Instructions of use, where appropriate;
- Indication of the acquired alcoholic strength for beverages containing more than 1.2% by volume; and
- Lot marking on pre-packaged foodstuffs with the marking preceded by the letter '*L*'.

These particulars must appear on the packaging or on a label attached to pre-packaged foodstuffs. In the case of pre-packaged foodstuffs intended for mass caterers (*i.e.*, foodstuffs sold in bulk), the compulsory labelling particulars must appear on commercial documents, while the name under which it is sold, the date of durability or use-by-date, and the name of manufacturer must appear on the external packaging.

Products consisting of or containing **genetically modified organisms** (hereinafter, GMOs) and food products obtained from GMOs, which have been authorised for the placing on the EU market, are subject to labelling requirements pursuant to *Regulation (EC) No. 1829/2003*⁷⁷ and *Regulation (EC) No. 1830/2003*.⁷⁸ In the case of pre-packaged products, operators are required to state on a label that '*This product contains genetically modified organisms*'. This labelling obligation also applies to highly refined products (e.g., oil obtained from genetically modified maize), as well as genetically-modified additives and flavourings.

⁷⁶ *Directive 2000/13/EC of the European Parliament and of the Council of 20 March 2000 on the approximation of the laws of the Member States relating to the labelling, presentation and advertising of foodstuffs*, OJ L 109, 06.05.2000 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32000L0013>).

⁷⁷ *Regulation (EC) No. 1829/2003 of the European Parliament and of the Council of 22 September 2003 on genetically modified food and feed*, OJ L 268, 18.10.2003 (available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A32003R1829>).

⁷⁸ *Regulation (EC) No. 1830/2003 of the European Parliament and of the Council of 22 September 2003 concerning the traceability and labelling of genetically modified organisms and the traceability of food and feed products produced from genetically modified organisms and amending Directive 2001/18/EC*, (OJ L 268, 18.10.2003 (available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32003R1830>).

In addition to the rules applicable to foodstuffs in general, specific provisions (e.g., declaration of the energy value, carbohydrate, protein and fat content, etc.) for groups of **foods for particular nutritional uses** (i.e., baby foods, dietary foods for special medical purposes, foods for weight reduction, foods for sportspeople, etc.) are laid down in further legislative instruments.⁷⁹ These products must be suitable for their claimed nutritional purposes and marketed in such a way as to indicate their suitability.

Additives and flavourings must always be labelled on the packaging of food products by their category (e.g., anti-oxidant, preservative, colour, etc.). Further provisions on labelling of additives sold as such to food producers and consumers are laid down in *Regulation (EC) No. 1333/2008*.⁸⁰

According to *Regulation (EC) No. 1935/2004*,⁸¹ **articles intended to come into contact with foodstuffs**, including packaging materials and containers shall be labelled 'for food contact' or shall bear the symbol with a glass and fork.



In addition to these mandatory rules, there is also additional information that food manufacturers may include on a voluntary basis, provided that it is accurate and does not mislead the consumer. For example, **nutritional labelling** is not obligatory unless a nutritional claim (e.g., 'low fat', 'high fibre') is made on the label or in advertising material. In this case, nutritional claims must comply with a standardised format, pursuant to *Regulation (EC) No 1924/2006 of the European Parliament and of the Council of 20 December 2006 on nutrition and health claims made on foods*.⁸²

⁷⁹ See European Commission, DG Health and Food Safety, Foods for specific groups, available at https://ec.europa.eu/food/safety/labelling_nutrition/special_groups_food_en.

⁸⁰ *Regulation (EC) No. 1333/2008 of the European Parliament and of the Council of 16 December 2008 on food additives*, OJ L 354, 31.12.2008 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32008R1333>).

⁸¹ *Regulation (EC) No. 1935/2004 of the European Parliament and of the Council of 27 October 2004 on materials and articles intended to come into contact with food and repealing Directives 80/590/EEC and 89/109/EEC*, OJ L 338, 13.11.2004 (available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A32004R1935>).

⁸² *Regulation (EC) No 1924/2006 of the European Parliament and of the Council of 20 December 2006 on nutrition and health claims made on foods*, OJ L 404, 30.12.2006 (available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A32006R1924>).

44. WHAT ARE THE RULES REGARDING 'PLANT PROTECTION' IN THE EU?

Exporters of miscellaneous edible preparations from Sri Lanka to the EU may be subject to the protective measures in *Council Directive 2000/29/EC*,⁸³ which applies to plants, plant products and any other material capable of harbouring plant pests (e.g., wooden products and containers, soil, etc.). The measures contained in *Council Directive 2000/29/EC* cover:

- Prohibitions on import;
- Phytosanitary certificate and/or phytosanitary certificate for re-export;
- Customs Inspection and plant health checks;
- Importers' Register; and
- Advance notice on imports.

Organisms, plants and plant products subject to import prohibitions are listed in Annexes I, II, III and III of *Council Directive 2000/29/EC*. Additionally, exporters from Sri Lanka must be aware of certain areas in the EU that are free from plant pests established elsewhere in the EU, and have thus been designated as '*protected zones*' and may be affected by special bans and requirements to prevent spreading of harmful organisms to particular crops.⁸⁴

Regarding phytosanitary certificates (including for re-export), imports of plants and plant products listed in Annex V, Part B to *Council Directive 2000/29/EC* must be accompanied either by an official '*phytosanitary certificate*' or by a '*phytosanitary certificate for re-export*' (in case the consignment after being dispatched from a third country, has been stored, repacked or split up in another non-EU country). Those documents certify the phytosanitary conditions of the plants and plants products, and also that the shipment has been officially inspected, that it complies with statutory requirements for entry into the EU, and that is free of quarantined pests and other harmful pathogens. The certificates must be issued by the designated authorities of the third country of export or re-export and made out not more than 14 days before the date on which the plants, plant products or other objects covered by it have left the country of issuance.

In addition to the above mentioned certificates, plants and plant products listed in Annex V, Part B to *Council Directive 2000/29/EC* will be subject to customs inspections and supervision by the responsible official bodies upon entry into the EU. The inspections will consist of:

- Documentary checks establishing that the required certificates, alternative documents or marks have been issued or satisfied;
- Identity checks establishing that the plants, plant products or other objects conform to the ones declared on the required documents; and
- Plant health checks establishing that the plants, plant products or other objects, including their wood packing material if any, comply with the specific requirements and phytosanitary measures specified in *Council Directive 2000/29/EC* and can be imported into the EU.

The inspections must be made at the point of entry into the EU at the proper Member State's border inspection post. However, identity checks and plant health checks may be carried out at the place of destination, provided that there is satisfaction of specific guarantees and documents regarding transport of plants and plant products determined for each particular case. Exporters from Sri Lanka may also want to check that their importing partner is included in the official register of the relevant EU country, as required under *Council Directive 2000/29/EC* for importers of plants, plant products or other objects listed in Annex V of that Directive.

⁸³ *Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community*, OJ L 169, 10.7.2000 (available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:32000L0029>).

⁸⁴ Annex I Part B; Annex II Part B; Annex III Part B and Annex IV Part B to Council Directive 2000/29/EC.

Lastly, exporters from Sri Lanka should be aware that some EU Member States may require airport authorities, harbour authorities, importers or operators to give, as soon as they are aware of the imminent arrival of a consignment of plants, plant products and other objects advance notice to the customs office of point of entry and to the official body of point of entry. Exporters from Sri Lanka should check with the relevant parties before import to a specific EU country.

Exporters should note that, in accordance with *Regulation (EU) 2016/2031 of the European Parliament of the Council of 26 October 2016*⁸⁵, *Council Directive 2000/29/EC* will be partially repealed on 13 December 2019 and relevant rules of *Council Directive 2000/29/EC* will be replaced by updated rules contained in *Regulation (EU) 2016/2031*.

⁸⁵ *Regulation (EU) 2016/2031 of the European Parliament of the Council of 26 October 2016 on protective measures against pests of plants, amending Regulations (EU) No 228/2013, (EU) No 652/2014 and (EU) No 1143/2014 of the European Parliament and of the Council and repealing Council Directives 69/464/EEC, 74/647/EEC, 93/85/EEC, 98/57/EC, 2000/29/EC, 2006/91/EC and 2007/33/EC, OJ L 317, 23.11.2016 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32016R2031>).*

45. WHAT IF I AM AN ORGANIC PRODUCER?

Generally, organic producers of miscellaneous edible preparations may include a reference to the organic nature of their products, subject to *Commission Regulation No. 1235/2008*.⁸⁶ This Regulation lays down detailed rules of the implementation of *Council Regulation (EC) No. 834/2007*,⁸⁷ as to the arrangements for imports of organic products from third countries. The rules relate to the:

- Production, processing, packaging, transport and storage of products;
- Use of certain products and substances in processing of food;⁸⁸
- Prohibition of use of genetically modified organisms and of products manufactured from GMO in organic production;
- Use of the organic production logo; and
- Inspection measures and specific control scheme to be applied by the appointed authorities in the Member States.

The Annexes to *Commission Regulation No. 1235/2008* provide lists of control bodies, control authorities and recognised third countries that the EU recognises. However, currently Sri Lanka is not a country listed in these annexes, thus direct recognition of the organic nature of products is not possible.

In order to export products and sell them as organic within the EU, exporters from Sri Lanka must have them processed by a company that is registered with an approved organic control body within the EU.

Information on the application process to become an authorised control body/authority are available on the European Commission's Agriculture and Rural Development website: http://ec.europa.eu/agriculture/organic/eu-policy/eu-rules-on-trade/control-bodies/index_en.htm.

⁸⁶ *Commission Regulation (EC) No. 1235/2008 of 8 December 2008 laying down detailed rules for implementation of Council Regulation (EC) No. 834/2007 as regards the arrangements for imports of organic products from third countries*, OJ L 334, 12.12.2008 (available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32008R1235>).

⁸⁷ *Council Regulation (EC) No. 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No. 2092/91*, OJ L 189, 20.07.2007 (available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32007R0834>).

⁸⁸ See also Annexes VIII and IX of *Commission Regulation (EC) No 889/2008 of 5 September 2008 laying down detailed rules for the implementation of Council Regulation (EC) No 834/2007 on organic production and labelling of organic products with regard to organic production, labelling and control*, OJ L 250, 18.9.2008 (available at <http://eur-lex.europa.eu/eli/reg/2008/889/oj>).

46. ARE THERE ANY FURTHER ASPECTS SRI LANKAN EXPORTERS OF MISCELLANEOUS EDIBLE PREPARATIONS SHOULD TAKE INTO ACCOUNT?

The European Commission provides detailed information on and for the food and processed agricultural products industry on its websites:

https://ec.europa.eu/growth/sectors/food_en

https://ec.europa.eu/growth/sectors/food/processed-agricultural-products_en

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF**47. HOW ARE SRI LANKAN EXPORTS OF ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF TO THE EU CURRENTLY COMPARING?****Most important countries of origin of exports to the EU28**

HS Chapter	Sector	Country	Import value to the EU (Euro)	GSP+ country	Import Value to the EU (Euro)
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	China	97,665,667,165	Philippines	2,937,318,015
		United States	18,411,331,607		
		Vietnam	13,296,456,922		
		Sri Lanka	60,377,264		

Sri Lanka exports to the EU

HS Chapter	Sector	Sri Lanka (world export value in 2016) Unit: US Dollar thousand	Key EU Trading Partners (world export value in 2016) Unit: US Dollar thousand	
HS / EU CN Chapter 85				
HS / EU CN Chapter 85.02	Electric generating sets and rotary converters	2,844	Germany	32
			Czech Republic	2
HS / EU CN Chapter 85.04	Electrical transformers, static converters, e.g. rectifiers, and inductors; parts thereof	34,063	Germany	4,725
			Sweden	4,114
			UK	2,369
HS / EU CN Chapter 85.07	Electric accumulators, incl. separators therefor, whether or not rectangular or square; parts thereof (excl. spent and those of unhardened rubber or textiles)	10,942	N/A	
HS / EU CN Chapter 85.17	Electrical apparatus for line telephony or line telegraphy, incl. line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones; parts thereof	12,451	France	4,799
			Austria	413
			Netherlands	56
			Germany	45
			UK	5

48. WHAT IS THE FIRST STEP THAT A TRADER IN SRI LANKA MUST TAKE TO EXPORT ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF TO THE EU?

The first step that a trader in Sri Lanka must take is to find the proper CN code classification. For electrical machinery and equipment and parts thereof, the relevant tariff lines are found in Chapter 85 of the CN, entitled “*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*”. The relevant headings pertaining to “*electrical machinery and equipment and parts thereof*” are headings 85.01-85.18.

Currently, the EU applies a conventional duty rate of between 1.5% and 9.5% to most of the relevant subheadings of Chapter 85, headings 85.01-85.18. A limited number of subheadings is not subject to any duty rate and can enter duty free.

As stated in Article 12(1) of the GSP Regulation, ‘*The Common Customs Tariff ad valorem duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended*’. In Annex IX, within ‘*Section 16*’, Chapter 85 is included with no exceptions, as seen below:

S-16	85	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
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Thus, for GSP+ beneficiary countries such as Sri Lanka, electrical machinery and equipment and parts thereof enter into the EU duty free (*i.e.*, at a 0% tariff rate).

49. WHAT ARE THE SPECIFIC RULES OF ORIGIN APPLICABLE TO ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF UNDER THE GSP+?

The rules of origin relevant to electrical machinery and equipment and parts thereof are contained within Part II of Annex 22-03 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*.⁸⁹

Below are the rules of origin relevant to Chapter 85, headings 85.01-85.18:

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex Chapter 85	Electrical machinery and equipment and parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnets), other than lighting equipment of heading 8512.	(a) LDCs Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

The structure of the table includes three columns. Column 1 provides the chapter number, as well as a reference to a specific 4-digit heading. Column 2 gives the product description as stated in the CN. Column 3 includes the relevant '*qualifying operations*'. For Chapter 85, Commission Delegated Regulation (EU) 2015/2446 provides a general rule for the Chapter and different rules for the three specific 4-digit sub-headings, namely headings 8501, 8502 and 8513. Also note that, for Chapter 85, headings 8501, 8502 and 8513, column 3 is split, with separate rules for LDCs (*i.e.*, those that benefit from EBA status) in column 3(a), and other beneficiary countries (*i.e.*, GSP and GSP+ beneficiaries) in column 3(b).

Simply put, for exporters from Sri Lanka, column 3 and 3(b), respectively, state the minimum '*qualifying operation*' necessary for a material not originating from Sri Lanka to be deemed to have originated from Sri Lanka for the purposes of the GSP+ scheme.

In general, for electrical machinery and equipment and parts thereof, producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of "*Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product*".

⁸⁹ OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

Additionally, for “*Electric motors and generators; Electric generating sets and rotary converters*”, under 4-digit CN heading 8501 and 8502, to be deemed as originating in Sri Lanka, producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of “*Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product*”.

Finally, for “*Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512*”, under 4-digit CN heading 8513, to be deemed as originating in Sri Lanka, producers in Sri Lanka that use material not originating in Sri Lanka must at least provide additional working and processing to said material of “*Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product*”.

50. ARE THERE ANY FURTHER ASPECTS SRI LANKAN EXPORTERS OF ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF SHOULD TAKE INTO ACCOUNT?

The European Commission provides detailed information on and for the electrical engineering industry on its websites:

https://ec.europa.eu/growth/sectors/electrical-engineering_en

Generally, Sri Lankan exporters must be aware of *Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products* and *Directive 2010/30/EU of the European Parliament and of the Council of 19 May 2010 on the indication by labelling and standard product information of the consumption of energy and other resources by energy-related products*.⁹⁰

Directive 2009/125/EC establishes a framework for the setting of EU ecodesign requirements for energy-related products, with the aim of ensuring free movement of such products within the internal market. This Directive provides for the setting of requirements, which the energy-related products covered by implementing measures must fulfil in order to be placed on the market and/or put into service.

Directive 2010/30/EU establishes a framework for the harmonisation of national measures on end-user information, particularly by means of labelling and standard product information, on the consumption of energy and, where relevant, of other essential resources during use, and supplementary information concerning energy-related products, thereby allowing end-users to choose more efficient products.

50.1 Electric motors and generators (excl. generating sets) - 8501

Electric motors are subject to EU ecodesign requirements. Electric motors use almost 50% of the electricity in Europe. They are found in machines such as elevators, cranes and cooling systems. With a more efficient motor, an average of €700 can reportedly be saved over the lifetime of the product. More efficient motors could also reportedly save Europe around 135 TWh of electricity by 2020 – equivalent to the annual electricity consumption of Sweden. This means over 60 million metric tonnes of CO₂ emissions would be avoided. Some motors designed for specific conditions, for example those that operate immersed in a liquid such as in a sewage system, are excluded from these requirements.

Further information is available on the European Commission's website:

<https://ec.europa.eu/energy/en/topics/energy-efficiency/energy-efficient-products/electric-motors>

50.2 Electrical transformers, static converters, e.g. rectifiers, and inductors; parts thereof - 8504

Sri Lankan exporters must be aware of *Commission Regulation (EU) No 548/2014 of 21 May 2014 on implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to small, medium and large power transformers*.⁹¹ In particular, small power transformers, medium power transformers and large power transformers must meet the ecodesign requirements set out in Annex I of *Regulation (EU) No 548/2014*.

⁹⁰ *Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products*, OJ L 285, 31.10.2009, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009L0125>; *Directive 2010/30/EU of the European Parliament and of the Council of 19 May 2010 on the indication by labelling and standard product information of the consumption of energy and other resources by energy-related products*, OJ L 153, 18.06.2010, <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32010L0030>.

⁹¹ *Commission Regulation (EU) No 548/2014 of 21 May 2014 on implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to small, medium and large power transformers*, OJ L 152, 22.05.2014, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014R0548>.

50.3 Electro-magnets (excl. magnets for medical use); permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads; parts thereof - 8505

Sri Lankan exporters must be aware of *Directive 2014/30/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to electromagnetic compatibility*.⁹² *Directive 2014/30/EU* aims at ensuring that electrical and electronic equipment does not generate, or is not affected by, electromagnetic disturbance. Detailed information on the Directive is available at:

https://ec.europa.eu/growth/sectors/electrical-engineering/emc-directive_en.

50.4 Primary cells and primary batteries, electrical; parts thereof (excl. spent) – 8506

Sri Lankan exporters must be aware of *Directive 2006/66/EC of the European Parliament and of the Council of 6 September 2006 on batteries and accumulators, and waste batteries and accumulators*.⁹³ The Directive regulates the manufacture and disposal of batteries in the EU with the aim of improving the environmental performance of batteries and accumulators.

Further information is available at:

- <http://ec.europa.eu/environment/waste/batteries/>
- <http://ec.europa.eu/environment/waste/batteries/legislation.htm>

Inter alia, *Directive 2006/66/EC* provides for the:

- Prohibition for batteries and accumulators to be placed on the market with respect to:
 - a) All batteries or accumulators, whether or not incorporated into appliances, that contain more than 0.0005 % of mercury by weight; and
 - b) Portable batteries or accumulators, including those incorporated into appliances that contain more than 0.002 % of cadmium by weight.
- Batteries, accumulators and button cells containing more than 0.0005 % mercury, more than 0.002 % cadmium or more than 0.004 % lead, shall be marked with the chemical symbol for the metal concerned: Hg, Cd or Pb. The symbol indicating the heavy metal content shall be printed beneath the symbol shown in Annex II (see below) and shall cover an area of at least one-quarter the size of that symbol.
- The symbol shown shall cover at least 3 % of the area of the largest side of the battery, accumulator or battery pack, up to a maximum size of 5 × 5 cm. In the case of cylindrical cells, the symbol shall cover at least 1.5 % of the surface area of the battery or accumulator and shall have a maximum size of 5 × 5 cm.
- Where the size of the battery, accumulator or battery pack is such that the symbol would be smaller than 0.5 × 0.5 cm, the battery, accumulator or battery pack need not be marked, but a symbol measuring at least 1 × 1 cm shall be printed on the packaging.
- Symbols shall be printed visibly, legibly and indelibly.

Annex II of *Directive 2006/66/EC* provides the symbols for batteries, accumulators, and battery packs for separate collection

⁹² *Directive 2014/30/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States relating to electromagnetic compatibility*, OJ L 96, 29.03.2014, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32014L0030>.

⁹³ *Directive 2006/66/EC of the European Parliament and of the Council of 6 September 2006 on batteries and accumulators and waste batteries and accumulators and repealing Directive 91/157/EEC*, OJ L 266, 26.9.2006, available at <http://eur-lex.europa.eu/legal-content/En/ALL/?uri=CELEX:32006L0066>.

The symbol indicating 'separate collection' for all batteries and accumulators is the crossed-out wheeled bin:



Commission Regulation (EU) No 1103/2010 provides for specific rules as regards the capacity labelling of portable secondary (rechargeable) and automotive batteries and accumulators:⁹⁴

- Information contained on capacity labels
The capacity label of automotive batteries and accumulators shall contain the following information:
 - a) The rated capacity and cold cranking performance as specified in standard IEC 60095-1/EN 50342-1; and
 - b) The value of the rated capacity and the cranking current displayed as an integer with a level of $\pm 10\%$ accuracy of the nominal value.
- Minimum size and location of capacity labels
The capacity labels of automotive batteries and accumulators shall comply with the following requirements:
 - a) The label shall cover at least 3 % of the area of the largest side of the automotive battery and accumulator, up to a maximum of 20 × 150 mm (H × L); and
 - b) The label shall be located on the battery or accumulator itself, on one of the sides of the battery or accumulator, excluding the bottom side.

50.5 Electrical lighting or signalling equipment (excl. lamps of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles; parts thereof – 8512

Commission Regulation (EU) No 672/2010 and *Commission Regulation (EU) No 1008/2010* set the rules concerning the type-approval requirements for windscreen defrosting and demisting systems, and windscreen wiper and washer systems of certain motor vehicles.⁹⁵

The requirements include a full description of the model of the motor vehicle and a description of the windscreen (e.g., material used, method of mounting and type-approval number).

⁹⁴ *Commission Regulation (EU) No 1103/2010 of 29 November 2010 establishing, pursuant to Directive 2006/66/EC of the European Parliament and of the Council, rules as regards capacity labelling of portable secondary (rechargeable) and automotive batteries and accumulators*, OJ L 313, 30.11.2010, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32010R1103>.

⁹⁵ *Commission Regulation (EU) No 672/2010 of 27 July 2010 concerning type-approval requirements for windscreen defrosting and demisting systems of certain motor vehicles and implementing Regulation (EC) No 661/2009 of the European Parliament and of the Council concerning type-approval requirements for the general safety of motor vehicles, their trailers and systems, components and separate technical units intended therefor*, OJ L 196, 28.7.2010, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32010R0672>; *Commission Regulation (EU) No 1008/2010 of 9 November 2010 concerning type-approval requirements for windscreen wiper and washer systems of certain motor vehicles and implementing Regulation (EC) No 661/2009 of the European Parliament and of the Council concerning type-approval requirements for the general safety of motor vehicles, their trailers and systems, components and separate technical units intended therefor*, OJ L 292, 10.11.2010, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32010R1008>.

50.6 Portable electric lamps designed to function by their own source of energy, e.g. dry batteries, accumulators and magnetos; parts thereof (excl. lighting equipment of heading 8512) - 8513

Lighting products are subject to EU energy labelling and ecodesign requirements. Further information is available here:

<https://ec.europa.eu/energy/en/topics/energy-efficiency/energy-efficient-products/lighting>

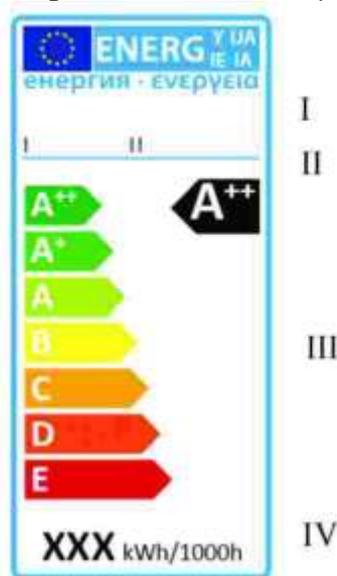
Commission Delegated Regulation (EU) No 874/2012 provides the relevant rules with regard to energy labelling of electrical lamps and luminaires.⁹⁶ *Regulation (EU) No 874/2012* provides the requirements for the labelling of and providing supplementary product information on electrical lamps such as:

- Filament lamps;
- Fluorescent lamps;
- High-intensity discharge lamps; and
- LED lamps and LED modules.

Regulation (EU) No 874/2012 also establishes the requirements for the labelling of luminaires designed to operate such lamps and marketed to end users, including when they are integrated into other products that are not dependent on energy input in fulfilling their primary purpose during use (such as furniture).

Label for electrical lamps presented at a point of sale

- 1) The label shall be as in the following illustration, if it is not printed on the packaging:



- 2) The following information shall be included on the label:

- The supplier's name or trademark;
- The supplier's model identifier, meaning the code, usually alphanumeric, which distinguishes a specific lamp model from other models with the same trade mark or supplier's name;
- The energy efficiency class determined in accordance with Annex VI. The head of the arrow containing the energy efficiency class of the lamp shall be placed at the same height as the head of the arrow of the relevant energy efficiency class; and
- The weighted energy consumption (E_C) in kWh per 1,000 hours, calculated and rounded up to the nearest digit in accordance with Annex VII.

Product fiche for electrical lamps

⁹⁶ *Commission Delegated Regulation (EU) No 874/2012 of 12 July 2012 supplementing Directive 2010/30/EU of the European Parliament and of the Council with regard to energy labelling of electrical lamps and luminaires*, OJ L 258, 26.09.2012, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32012R0874>.

The fiche shall contain the information specified for the label. Where product brochures are not supplied, the label provided with the product can also be considered to be the fiche.

50.7 Industrial or laboratory electric furnaces and ovens, incl. those functioning by induction or dielectric loss; other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss; parts thereof - 8514

Sri Lankan exporters must be aware of *Commission Directive 2002/40/EC of 8 May 2002 implementing Council Directive 92/75/EEC with regard to energy labelling of household electric ovens*.⁹⁷

50.8 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus, e.g. hair dryers, hair curlers and curling tong heaters, and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (other than those of heading 8545); parts thereof - 8516

Heaters and water heaters in households are subject to EU energy labelling and ecodesign requirements. Further information is available at:

<https://ec.europa.eu/energy/en/topics/energy-efficiency/energy-efficient-products/heaters>

⁹⁷ *Commission Directive 2002/40/EC of 8 May 2002 implementing Council Directive 92/75/EEC with regard to energy labelling of household electric ovens*, OJ L 128, 15.05.2002, available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:32002L0040>.

LIST OF ANNEXES

- I. Registration form for an applicant under GSP, GSTP, SAPTA, ISFTA, PSFTA AND APTA FOR CERTIFICATE OF ORIGIN (COOs);
- II. Certificate of Origin Form A;
- III. Certificate of Origin Form B;
- IV. Affidavit for Exporters of Wholly Produced or Obtained Products under GSP;
- V. Cost Statement for Export of Products under the GSP;
- VI. GSP-Material Sheet for articles of apparel manufactured by using domestically produced fabrics from imported yarn and by using fabrics imported under EUR 1 from EU;
- VII. GSP-Material Sheet (other than Garments) – Export Country;
- VIII. Annex IX to the GSP Regulation – List of products included in the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2) of the GSP Regulation; and
- IX. *Annex 22-03 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.*

ANNEX I

DEPARTMENT OF COMMERCE
4th Floor, "Rakshana Mandiraya", No. 21, Vauxhall Street, Colombo 02.

REGISTRATION AS AN APPLICANT UNDER GSP, GSTP, SAPTA, ISFTA, PSFTA AND APTA FOR CERTIFICATE OF ORIGIN (COOs)

For Official Use Only Company Registration No in DOC: D/COM/R/.....		Registration Date (dd/mm/yyyy):	
1. COMPANY NAME	ORGANIZATION TYPE : Public Limited Co <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Private Limited Co <input type="checkbox"/> Other (Specify) <input type="checkbox"/> Partnership <input type="checkbox"/>		
2. OFFICE : Address : Tel : Mobile No : E-mail : Fax : Contact Person :	FACTORY : (Only for <u>not wholly obtained</u> products) Address : Tel : E-mail : Fax : Contact Person :		
3. NAME OF THE CHAIRMAN/MANAGING DIRECTOR/PARTNER/PROPRIETOR :			
4. BUSINESS REGISTRATION NO: (Please attach the original & a copy)	VAT REGISTRATION NO: (Please attach the original & a copy)	EDB REGISTRATION NO: (Please attach the original & a copy)	Membership/Registration No. with other Trade Organizations/Associations:
Whether company is enjoying BOI benefits? (If yes, please attach copy of BOI Registration) Yes <input type="checkbox"/> No <input type="checkbox"/>			
5. TYPE OF BUSINESS: Manufacturer <input type="checkbox"/> Exporter <input type="checkbox"/> Trader <input type="checkbox"/>			
6. EXPORT PRODUCT: <u>HS No.</u> <u>Product Description</u>			
7. Please provide the required details in ANNEX I (Only for <u>not wholly obtained</u> products)			
8. DETAILS OF THE RAW MATERIAL/S (Local/Imported) used for the manufacturer of the item/s.			
9. EXPORTING COUNTRIES :			
10. DETAILS OF THE PERSON WHO AUTHORIZED TO SIGN COOs; (A) Name : (B) Designation (C) Tel : Mobile No: Fax : * E-mail : (D) Specimen Signature & Official Stamp:			
11. DETAILS OF THE PERSON WHO SUBMITS AND COLLECT COOs: a) Name : NIC No : b) Address : c) Tel : Fax : d) If the certificates are submitted and collected by an authorized forwarding agent, please provide details : Name NIC No : Address Tel : Fax :			
Please ensure that all questions have been answered in full, before signing the application			
I hereby state that the above furnished details are correct and accurate to the best of my knowledge. I understand that any willful misinformation renders me liable for cancellation of registration.			
Signature :		Official Stamp :	
Name & Designation:		Date :	

For Office use Only

Registration No.

1. Approval by the Staff Officer :

2. Payment Voucher No. :

3. Date :

Note: * Should be different from the Email given in Cage 02

Annex: 1

Checklist for the registration of new companies desirous of exporting under ISFTA/PSFTA/GSP/GSTP/APTA/SAFTA/SAPTA

Please provide the following;

S #	Requirement	Remarks
1	Original CUSDECS for all raw material imported	The latest available
2	Original Export CUSDECS	-do-
3	Production Process flow chart	Graphical view
4	Detailed production process	Step by step descriptive statement
5	Fixed assets statement (including plant and machinery)	<ul style="list-style-type: none">• Name of the asset,• purchase value,• book value and• Utility of the asset. <i>(Clear photographs have to be provided)</i>
6	Labour statement (Direct and indirect labour)	<ul style="list-style-type: none">• List of direct employment• List of indirect employment• Latest EPF return submitted to the EPF Department
7	Cooperate presentation (PowerPoint)	Company has to make a very brief presentation on the company including production process, products, export markets etc.
8	Finished product samples and Raw material samples	
10	The latest available audited accounts of the company	
11	Please submit a provisional cost statement for not wholly obtained products (Please download specimen cost statement from www.doc.gov.lk)	

Production Process Floor Chart

Production Floor	Machinery Involvement with CIF price	Human Resource Involvement - Skill - Non skill - EPF / ETF etc.	Capacity in Units/pieces	Remarks If application
Step 1 ↓				
Step 2 ↓				
Step 3 ↓				
↓				

ANNEX II

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

NOTES (2008)

1. Countries which accept Form A for the purposes of the Generalized System of Preferences (GSP)

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

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

II. General Conditions

To qualify for preference, products must-

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

III. Entries to be made in Box 8

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

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

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

** Officials certification is not required.

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

ANNEX III

APPLICATION FOR CERTIFICATE OF ORIGIN
Form B

The undersigned, being the exporter of the goods described overleaf, DECLARES that these goods were produced in (country)

SPECIFIES as follows the grounds on which the goods are claimed to comply with GSP origin requirements (1)

SUBMITS the following supporting documents (-)

UNDERTAKES to submit, at the request of the appropriate authorities of the exporting country, any additional supporting evidence which these authorities may require for the purpose of issuing a certificate of origin, and undertakes if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.

REQUESTS the issue of a certificate of origin for these goods.

Place and Date:

.....
Signature of authorized signatory

(1) To be completed if materials or components originating in another country have been used in the manufacture of the goods in question. Indicate the materials or components used, their Harmonized System heading at the 4-digit level, their country of origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of the List of working or processing operations), the goods produced and their Harmonized System heading at the 4-digit level.

Where the origin criteria involve a percentage value, give information enabling this percentage to be verified for example the value of imported materials and components and those of undetermined origin and the ex-factory price of the exported goods, where applicable.

(2) For example, import documents, invoices, etc., relating to the materials or components used.

NOTES

(A) **Procedure for claiming preference** - A declaration on the certificate of origin form must be prepared by the exporter of the goods and submitted in duplicate, together with a GSP application form, to the certifying authority of the country of exportation which will, if satisfied, certify the top copy of the certificate of origin and return it to the exporter for transmission to the importer in the country of destination. The certifying authority will at the same time return to the exporter for his retention the duplicate copy of the certificate of origin, but will itself retain the GSP application form duly completed and signed by the exporter.

(B) **Sanctions** - Persons who furnish, or cause to be furnished, information which relates to origin or consignment, and which is untrue in a material particular are liable to legal penalties and to the suspension of facilities for their goods to obtain preference.

ANNEX IV

AFFIDAVIT

**For Exporters of Wholly Produced or Obtained Products under
GSP- (EU/Australia/Belarus/Canada/Japan/New
Zealand/Norway/Russian Federation/Switzerland/Turkey/USA)
/GSTP/APTA/SAFTA/SAPTA/ISFTA/PSFTA
(Select the Scheme/Agreement and insert Country of Export)**

I (Insert full name here) being a (Insert religion) do hereby solemnly, sincerely and truly (declare, affirm and state *) as follows:

I am the affirmant of above named

I wish to state that I am the..... (Insert position) of (Insert Name of the company), a company incorporated in Sri Lanka and having its registered office at (Insert Address as submitted to the Company Registrar)

I state that the following goods shipped by us are wholly produced or obtained in Sri Lanka as defined in the applicable Agreement and that they were obtained in the manner indicated below.

EXAMPLE

HS Code	Product Description	How Obtained or Produced (select and indicate the method from the list overleaf)
0709.00	Vegetable	Grown locally
4707.10	Scrap paper	Waste and scrap resulting from manufacturing operations conducted locally
7103.10	Unworked precious stones	Extracted from Sri Lankan soil

I further declare that the facts furnished by me in this Affidavit are true and correct.

SIGNAUTE &
STAMP OF AFFIRMANT
N.I.C. No:
DATE

SIGNED BEFORE ME

SIGNATURE & STAMP OF
ATTORNEY/JP/COMMISSIONER FOR OATH
DATE

P.T.O

Note:

- * If the affirmant is a non-Christian, the words inserted should be "declare, affirm and state"

If the affirmant is the Christian or Roman Catholic, the words inserted should "swear"

How Obtained or Produced

Where several products are included in an affidavit and such products are obtained or produced in different ways, please indicate the method of production from the list below for each product.

List

- (1) raw or mineral products extracted from Sri Lanka soil, water or sea bed;
- (2) grown locally
- (3) animals bred and raised locally
- (4) obtained from animals born and raised locally
- (5) obtained by hunting or fishing locally
- (6) of sea fishing and other marine products from the high seas by local vessels
- (7) products processed and/or made on board its factory ships exclusively from sea fishing and other marine products
- (8) used articles collected locally, fit only for the recovery of raw materials
- (9) waste and scrap resulting from manufacturing operations conducted locally
- (10) extracted from the seabed or below seabed which is situated outside territorial waters, Sri Lanka has exclusive exploration rights;
- (11) goods produced exclusively from the products wholly produced or obtained in Sri Lanka

An Affidavit may be deemed **VALID ONE (01) YEAR FOR GSP AND SIX (06) MONTHS FOR ALL OTHER AGREEMENTS MENTIONED ABOVE**, provided facts affirmed to in the Affidavit Do not change during the period. However, should any of the details change, Applicants must submit the fresh Affidavit. Please Note that Affidavits not following the above format will be rejected.

ANNEX V

Cost Statement for Export of Products under the GSP (Updated on 26- 10- 2015)

Name of the Manufacturer/ Exporter:

Registration No. in the Department of Commerce: D/COM/R/.....

Green Channel Company: Yes No

Product Description:

HS No: Quantity (if applicable) :.....

Item No.	Description of raw material	HS No.	Country of Origin of raw material	Unit cost of raw material	Raw material consumption per product	Cost of the finished Product (US\$)	Product cost as a % of extactory price
1. Imported raw material/ Inputs							
2. Local raw material/ Inputs (excluding indirect imports)							
3. Labour Cost							
4. Other Direct Cost							
5. Overheads							
6. Ex-factory Cost (1+2+3+4+5)							
7. Profit margin							
8. Ex-factory Price (6+7)							

(For-instruction please see overleaf)

Manufacturer's/exporter's Declaration:

I declare that the information provided above is true and correct. I will permit as and when required, inspection of our factory/ goods by officers of Concerned Authorities and undertake to maintain up-to-date costing records.

.....
Authorized Officer

.....
Date & Stamp

.....
Qualified Accountant

.....
Date & Stamp

Name:

Membership No.....

P.T.O

For Official use:

Country of Origin:

Remarks:

Approval

Signature:

Date:

Instructions:

1. Inputs of Non-Sri Lankan origin purchased locally (Indirect Imports) cannot be considered as Domestic Inputs and those material/ Inputs should be included under Item No. 1.
2. The Cost Statement must be certified by a qualified accountant and be in **DUPLICATE**.
3. Dully filled **Production Process flow-chart** should be submitted. Find the enclosed chart.
4. **Originals** of required supporting documents such as Import Invoice, Import CusDecls, local purchase Invoices etc. should be submitted.
5. Exporter who submits the Cost Statement for approval under the Regional Cumulation should submit the GSP Form A Issued by the authorities in the SAARC member country.
6. Import of raw material/ Input from EU member countries, Norway, Switzerland, Japan etc. should be confirmed by submitting EUR1/ Movement Certificates/ Invoice Declaration.
7. Manufacturer/ Exporter should be able to produce any other documentary evidence if requested by the Department of Commerce relating to manufacturing cost/ processing flow chart etc.
8. Approval for the relevant Cost Statement should be obtained from the Department at least **02 days** prior to submission of GSP Form A for certification.
9. An approved Cost Statement is **valid only for one year** from the date of approval. Once the validity period has expired, please submit a fresh Cost Statement for approval by following the Instructions nos. from 01 to 08 mentioned above. However, if an approved cost structure of the product concerned does change even though the validity period has not expired a fresh Cost Statement should be prepared by following the same Instructions.
10. The additional clarifications regarding both the cost structure and the required documents, should be given by a Senior representative/s of the exporter to the Department, whenever it is necessary.
11. If it is subsequently found that a GSP COO has been obtained by submitting inaccurate information/forged or falsified documents the Department of Commerce has the right to cancel such a COO. In event of such a cancellation, your Importer at the other end will have to pay applicable duty that was waived at the time of clearing cargo.

ANNEX VI

GSP-Material Sheet

For articles of apparel manufactured by using domestically produced fabrics from imported yarn and by using fabrics imported under EUR 1 from EU

Name of the Manufacturer/Exporter:

Registration No. in the Department of Commerce:

H. S. No. of the Product:
Style No

Product description:

Item No.	Material Description	H S No.	Country of Origin
1. Imported raw materials			
2. Domestic raw material/inputs, excluding indirect imports of raw materials			

Declaration by the Exporter:

The value of the non originating textile materials classified within Chapters 50 to 63 does not exceed 8% of the ex-factory price of the product.

.....
Authorized Officer
Name of the authorized officer
N.I.C. No:

.....
Date & Co. Stamp

N.B. The 8% limit referred to above is not applicable to fabrics imported from the EU under EUR1 and from SAARC countries under SAARC regional Cumulation

ANNEX VII

GSP-Material Sheet (other than Garments) - Export Country

Name of the Manufacturer/Exporter:

Registration No. in the Department of Commerce:

H. S. No. of the Product:

Product description:

Item No.	Material Description	H S No.	Country of Origin
1. Imported raw materials			
2. Domestic raw material/inputs, excluding indirect imports of raw materials			

Declaration by the Exporter:

We confirm that the information pertaining to the above is true and correct.

We further wish to declare that the finished product is manufactured by using raw materials of other headings, except that of the product and final manufacturing process is taken place within Sri Lanka

.....
Authorized Officer
Name of the authorized officer
N.I.C. No:

.....
Date & Co. Stamp

ANNEX VIII

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ANNEX IX

List of products included in the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where ex CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

Entry of products with a CN code marked with an asterisk (*) is subject to the conditions laid down in the relevant Union law.

The column -Section lists GSP sections (Article 2(h))

The column -Chapter lists CN chapters covered by a GSP section (Article 2(i))

For reasons of simplification, the products are listed in groups. These may include products for which Common Customs Tariff duties were withdrawn or suspended.

Section	Chapter	CN code	Description
S-1a	01	0101 29 90	Live horses, other than pure-bred breeding animals, other than for slaughter
		0101 30 00	Live asses
		0101 90 00	Live mules and hinnies
		0104 20 10*	Live, pure-bred breeding goats
		0106 14 10	Live domestic rabbits
		0106 39 10	Live pigeons
	02	0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
		0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products
		0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products
		0207 14 91	Livers, frozen, of fowls of the species Gallus domesticus
		0207 27 91	Livers, frozen, of turkeys
		0207 45 95 0207 55 95 0207 60 91	Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese
		ex 0208	Other meat and edible meat offal, fresh, chilled or frozen, excluding products under subheading 0208 40 20

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Section	Chapter	CN code	Description
		0210 99 10	Meat of horses, salted, in brine or dried
		0210 99 59	Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt
		ex 0210 99 85	Offal of sheep or goats, salted, in brine, dried or smoked
		ex 0210 99 85	Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats
	04	0403 10 51	Yogurt, flavoured or containing added fruit, nuts or cocoa
		0403 10 53	
		0403 10 59	
		0403 10 91	
		0403 10 93	
		0403 10 99	
		0403 90 71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa
		0403 90 73	
		0403 90 79	
		0403 90 91	
		0403 90 93	
		0403 90 99	
		0405 20 10	Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 %
		0405 20 30	
		0407 19 90 0407 29 90 0407 90 90	Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry
		0409 00 00	Natural honey
		0410 00 00	Edible products of animal origin, not elsewhere specified or included
	05	0511 99 39	Natural sponges of animal origin, other than raw
S-1b	03	Chapter 3 (1)	Fish and crustaceans, molluscs and other aquatic invertebrates
S-2a	06	Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

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Section	Chapter	CN code	Description
S-2b	07	0701	Potatoes, fresh or chilled
		0703 10	Onions and shallots, fresh or chilled
		0703 90 00	Leeks and other alliaceous vegetables, fresh or chilled
		0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
		0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled
		0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
		ex 0707 00 05	Cucumbers, fresh or chilled, from 16 May to 31 October
		0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
		0709 20 00	Asparagus, fresh or chilled
		0709 30 00	Aubergines (eggplants), fresh or chilled
		0709 40 00	Celery other than celeriac, fresh or chilled
		0709 51 00	Mushrooms, fresh or chilled, excluding the products under subheading 0709 59 50
		ex 0709 59	
		0709 60 10	Sweet peppers, fresh or chilled
		0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsaicin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids
		0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled
		0709 92 10*	Olives, fresh or chilled, for uses other than the production of oil
		0709 99 10	Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)
		0709 99 20	Chard (or white beet) and cardoons, fresh or chilled
		0709 93 10	Courgettes, fresh or chilled
0709 99 40	Capers, fresh or chilled		

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Section	Chapter	CN code	Description
		0709 99 50	Fennel, fresh or chilled
		ex 0709 91 00	Globe artichokes, fresh or chilled, from 1 July to 31 October
		0709 93 90 0709 99 90	Other vegetables, fresh or chilled
		0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
		ex 0711	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, excluding the products under subheading 0711 20 90
		ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products under subheading 0712 90 19
		0713	Dried leguminous vegetables, shelled, whether or not skinned or split
		0714 20 10*	Sweet potatoes, fresh, whole, and intended for human consumption
		0714 20 90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption
		0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
	08	0802 11 90	Almonds, fresh or dried, whether or not shelled, other than bitter
		0802 12 90	
		0802 21 00	Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled
		0802 22 00	
		0802 31 00	Walnuts, fresh or dried, whether or not shelled
		0802 32 00	
		0802 41 00 0802 42 00	Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled
		0802 51 00 0802 52 00	Pistachios, fresh or dried, whether or not shelled or peeled
		0802 61 00 0802 62 00	Macadamia nuts, fresh or dried, whether or not shelled or peeled

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Section	Chapter	CN code	Description
		0802 90 50	Pine nuts, fresh or dried, whether or not shelled or peeled
		0802 90 85	Other nuts, fresh or dried, whether or not shelled or peeled
		0803 10 10	Plantains, fresh
		0803 10 90 0803 90 90	Bananas, including plantains, dried
		0804 10 00	Dates, fresh or dried
		0804 20 10	Figs, fresh or dried
		0804 20 90	
		0804 30 00	Pineapples, fresh or dried
		0804 40 00	Avocados, fresh or dried
		ex 0805 20	Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October
		0805 40 00	Grapefruit, including pomelos, fresh or dried
		0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried
		0805 90 00	Other citrus fruit, fresh or dried
		ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (<i>Vitis vinifera</i> cv.) from 1 to 31 December
		0806 10 90	Other grapes, fresh
		ex 0806 20	Dried grapes, excluding products under subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg
		0807 11 00	Melons (including watermelons), fresh
		0807 19 00	
		0808 10 10	Cider apples, fresh, in bulk, from 16 September to 15 December
		0808 30 10	Perry pears, fresh, in bulk, from 1 August to 31 December
		ex 0808 30 90	Other pears, fresh, from 1 May to 30 June
		0808 40 00	Quinces, fresh
		ex 0809 10 00	Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December
		0809 21 00	Sour cherries (<i>Prunus cerasus</i>), fresh

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Section	Chapter	CN code	Description
		ex 0809 29	Cherries, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (<i>Prunus cerasus</i>)
		ex 0809 30	Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December
		ex 0809 40 05	Plums, fresh, from 1 January to 10 June and from 1 October to 31 December
		0809 40 90	Sloes, fresh
		ex 0810 10 00	Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December
		0810 20	Raspberries, blackberries, mulberries and loganberries, fresh
		0810 30 00	Black-, white- or redcurrants and groseberries, fresh
		0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i> , fresh
		0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh
		0810 40 90	Other fruits of the genus <i>Vaccinium</i> , fresh
		0810 50 00	Kiwifruit, fresh
		0810 60 00	Durians, fresh
		0810 70 00	Persimmons
		0810 90 75	Other fruit, fresh
		0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter,
		0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
		0813 10 00	Apricots, dried
		0813 20 00	Prunes
		0813 30 00	Apples, dried
		0813 40 10	Peaches, including nectarines, dried
		0813 40 30	Pears, dried
		0813 40 50	Papaws (papayas), dried
		0813 40 95	Other fruit, dried, other than that of headings 0801 to 0806

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Section	Chapter	CN code	Description
		0813 50 12	Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola or pithahaya, but not containing prunes
		0813 50 15	Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes
		0813 50 19	Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes
		0813 50 31	Mixtures exclusively of tropical nuts of headings 0801 and 0802
		0813 50 39	Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts
		0813 50 91	Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs
		0813 50 99	Other mixtures of nuts and dried fruits of Chapter 8
		0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
S-2c	09	Chapter 9	Coffee, tea, maté and spices
S-2d	10	1008 50 00	Quinoa (<i>Chenopodium quinoa</i>)
	11	1104 29 17	Hulled cereal grains excluding barley, oats, maize, rice and wheat.
		1105	Flour, meal, powder, flakes, granules and pellets of potatoes
		1106 10 00	Flour, meal and powder of the dried leguminous vegetables of heading 0713
		1106 30	Flour, meal and powder of products from Chapter 8
		1108 20 00	Inulin
12	ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder excluding products under heading 1210 and subheadings 1212 91 and 1212 93 00	
13	Chapter 13	Lac; gums, resins and other vegetable saps and extracts	

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Section	Chapter	CN code	Description
S-3	15	1501 90 00	Poultry fat, other than that of heading 0209 or 1503
		1502 10 90 1502 90 90	Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption
		1503 00 19	Lard stearin and oleostearin, other than for industrial uses
		1503 00 90	Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption
		1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
		1505 00 10	Wool grease, crude
		1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
		1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified
		1511 10 90	Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption
		1511 90	Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil
		1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
		1513	Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
		1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
		1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
		1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516		

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Section	Chapter	CN code	Description
		1518 00	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 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included
		1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw
		1522 00 10	Degras
		1522 00 91	Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil
S-4a	16	1601 00 10	Sausages and similar products, of liver, and food preparations based on liver
		1602 20 10	Goose or duck liver, prepared or preserved
		1602 41 90	Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine
		1602 42 90	Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine
		1602 49 90	Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine
		1602 50 31 1602 50 95	Other prepared or preserved meat or meat offal, cooked, of bovine animals, whether or not in airtight containers
		1602 90 31	Other prepared or preserved meat or meat offal, of game or rabbit
		1602 90 69	Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine
		1602 90 91	
		1602 90 95	
		1602 90 99	

		1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg
		1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs

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Section	Chapter	CN code	Description
		1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
S-4b	17	1702 50 00	Chemically pure fructose
		1702 90 10	Chemically pure maltose
		1704 (?)	Sugar confectionery (including white chocolate), not containing cocoa
	18	Chapter 18	Cocoa and cocoa preparations
	19	Chapter 19	Preparations of cereals, flour, starch or milk; pastry ^{ES} cook ^{ES} products
	20	Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
	21	ex Chapter 21	Miscellaneous edible preparations excluding products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59
	22	ex Chapter 22	Beverages, spirits and vinegar excluding products under subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40
	23	2302 50 00	Residues and wastes of a similar kind, whether or not in the form of pellets, resulting from the grinding or other working of leguminous plants
		2307 00 19	Other wine lees
		2308 00 19	Other grape marc
		2308 00 90	Other 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
		2309 10 90	Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltod ^{ES} extrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products
2309 90 10		Fish or marine mammal solubles, of a kind used in animal feeding	
2309 90 91		Beetpulp with added molasses, of a kind used in animal feeding	
2309 90 96	Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base		
S-4c	24	Chapter 24	Tobacco and manufactured tobacco substitutes

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Section	Chapter	CN code	Description
S-5	25	2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate
		2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825
		2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
	27	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
S-6a	28	2801	Fluorine, chlorine, bromine and iodine
		2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur
		ex 2804	Hydrogen, rare gases and other non-metals, excluding products under subheading 2804 69 00
		2805 19	Alkali or alkaline-earth metals other than sodium and calcium
		2805 30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed
		2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
		2807 00	Sulphuric acid; oleum
		2808 00 00	Nitric acid; sulphonitric acids
		2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined
		2810 00 90	Oxides of boron, other than diboron trioxide; boric acids
		2811	Other inorganic acids and other inorganic oxygen compounds of non-metals
		2812	Halides and halide oxides of non-metals
		2813	Sulphides of non-metals; commercial phosphorus trisulphide
		2814	Ammonia, anhydrous or in aqueous solution
		2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium		
2817 00 00	Zinc oxide; zinc peroxide		

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Section	Chapter	CN code	Description
		2818 10	Artificial corundum, whether or not chemically defined
		2818 20	Aluminium oxide other than artificial corundum
		2819	Chromium oxides and hydroxides
		2820	Manganese oxides
		2821	Iron oxides and hydroxides; earth colours containing by weight 70 % or more of combined iron evaluated as Fe ₂ O ₃
		2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides
		2823 00 00	Titanium oxides
		2824	Lead oxides; red lead and orange lead
		2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
		2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts
		2827	Chlorides, chloride oxides and chloride hydroxides bromides and bromide oxides; iodides and iodide oxides
		2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites
		2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates
		2830	Sulphides; polysulphides, whether or not chemically defined
		2831	Dithionites and sulphonylates
		2832	Sulphites; thiosulphates
		2833	Sulphates; alums; peroxosulphates (persulphates)
		2834 10 00	Nitrites
		2834 21 00	Nitrates
		2834 29	
		2835	Phosphinates (hypophosphites), phosphonates (phosph ^{EF} hites) and phosphates; polyphosphates, whether or not chemically defined
		2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate
		2837	Cyanides, cyanide oxides and complex cyanides
		2839	Silicates; commercial alkali metal silicates
		2840	Borates; peroxoborates (perborates)

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Section	Chapter	CN code	Description
		2841	Salts of oxometallic or peroxometallic acids,
		2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides
		2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals
		ex 2844 30 11	Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought
		ex 2844 30 51	Cermets containing thorium or compounds of thorium, other than unwrought
		2845 90 90	Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products
		2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals
		2847 00 00	Hydrogen peroxide, whether or not solidified with urea
		2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus
		2849	Carbides, whether or not chemically defined
		2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849
		2852 00 00	Compounds, inorganic or organic, of mercury, excluding amalgams
		2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals
	29	2903	Halogenated derivatives of hydrocarbons
		2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated

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Section	Chapter	CN code	Description
		ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products under subheadings 2905 43 00 and 2905 44
		2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
		2907	Phenols; phenol-alcohols
		2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
		2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives
		2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives
		2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives
		2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
		2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912
		2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives
		2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
		2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives
		2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives
		2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
		2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives

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Section	Chapter	CN code	Description
		2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
		2921	Amine-function compounds
		2922	Oxygen-function amino-compounds
		2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined
		2924	Carboxamide-function compounds and amide-function compounds of carbonic acid
		2925	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds
		2926	Nitrile-function compounds
		2927 00 00	Diazo-, azo- or azoxy-compounds
		2928 00 90	Other organic derivatives of hydrazine or of hydroxylamine
		2929 10	Isocyanates
		2929 90 00	Other compounds with other nitrogen function
		2930 20 00	Thiocarbamates and dithiocarbamates, and thiuram mono-, di- or tetrasulphides; dithiocarbonates (xanthates)
		2930 30 00	
		ex 2930 90 99	
		2930 40 90	Methionine, captafol (ISO), methamidophos (ISO), and other organo-sulphur compounds other than dithiocarbonates (xanthates)
		2930 50 00	
		2930 90 13	
		2930 90 16	
		2930 90 20	
		2930 90 60	
		ex 2930 90 99	
		2931 00	Other organo-inorganic compounds
		2932	Heterocyclic compounds with oxygen hetero-atom(s) only
		2933	Heterocyclic compounds with nitrogen hetero-atom(s) only
		2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds
		2935 00 90	Other sulphonamides

B

Section	Chapter	CN code	Description	
		2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	
		2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under heading 2937, 2938 or 2939	Corrected according to CN description
		2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	
		2942 00 00	Other organic compounds	
S-6b	31	3102	Mineral or chemical fertilisers, nitrogenous	
		3103 10	Superphosphates	
		3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	
	32	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; excluding products under subheadings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin)	
	33	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
	34	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	
	35	3501	Casein, caseinates and other casein derivatives; casein glues	
		3502 90 90	Albuminates and other albumin derivatives	
		3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	
		3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	

B

Section	Chapter	CN code	Description
		3505 10 50	Starches, esterified or etherified
		3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
		3507	Enzymes; prepared enzymes not elsewhere specified or included
	36	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
	37	Chapter 37	Photographic or cinematographic goods
	38	ex Chapter 38	Miscellaneous chemical products excluding the products under subheadings 3809 10 and 3824 60
S-7a	39	Chapter 39	Plastics and articles thereof
S-7b	40	Chapter 40	Rubber and articles thereof
S-8a	41	ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding the products under subheadings 4104 41 19 and 4104 49 19
		ex 4106 31 00	Tanned or crust hides and skins of swine, without hair on, in the wet state (including wet-blue), split but not further prepared, or in the dry state (crust), whether or not split, but not further prepared
		4106 32 00	
		4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
		4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
		4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114,
		4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
		4115 10 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls

B

Section	Chapter	CN code	Description
S-8b	42	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
	43	Chapter 43	Furskins and artificial fur; manufactures thereof
S-9a	44	Chapter 44	Wood and articles of wood, wood charcoal
S-9b	45	Chapter 45	Cork and articles of cork
	46	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
S-11a	50	Chapter 50	Silk
	51	ex Chapter 51	Wool, fine or coarse animal hair, excluding the products under heading 5105; horsehair yarn and woven fabric
	52	Chapter 52	Cotton
	53	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
	54	Chapter 54	Man-made filaments; strip and the like of man-made textile materials
	55	Chapter 55	Man-made staple fibres
	56	Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof
	57	Chapter 57	Carpets and other textile floor coverings
	58	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapes ^{EF} ; trims; trimmings; embroidery
	59	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
	60	Chapter 60	Knitted or crocheted fabrics
S-11b	61	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
	62	Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
	63	Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags
S-12a	64	Chapter 64	Footwear, gaiters and the like; parts of such articles

B

Section	Chapter	CN code	Description
S-12b	65	Chapter 65	Headgear and parts thereof
	66	Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof
	67	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
S-13	68	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
	69	Chapter 69	Ceramic products
	70	Chapter 70	Glass and glassware
S-14	71	Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
S-15a	72	7202	Ferro-alloys
	73	Chapter 73	Articles of iron or steel
S-15b	74	Chapter 74	Copper and articles thereof
	75	7505 12 00	Bars, rods and profiles, of nickel alloys
		7505 22 00	Wire, of nickel alloys
		7506 20 00	Plates, sheets, strip and foil, of nickel alloys
		7507 20 00	Nickel tube or pipe fittings
	76	ex Chapter 76	Aluminium and articles thereof, excluding the products under heading 7601
	78	ex Chapter 78	Lead and articles thereof, except for products of subheading 7801 99
		7801 99	Unwrought lead other than refined and other than containing by weight antimony as the principal other element
	79	ex Chapter 79	Zinc and articles thereof, excluding the products under headings 7901 and 7903
	81	ex Chapter 81	Other base metals; cermets; articles thereof, excluding the products under subheadings 8101 10 00, 8101 94 00, 8102 10 00, 8102 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00, 8108 30 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20
	82	Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal
83	Chapter 83	Miscellaneous articles of base metal	

B

Section	Chapter	CN code	Description
S-16	84	Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof
	85	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
S-17a	86	Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds
S-17b	87	Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof
	88	Chapter 88	Aircraft, spacecraft, and parts thereof
	89	Chapter 89	Ships, boats and floating structures
S-18	90	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
	91	Chapter 91	Clocks and watches and parts thereof
	92	Chapter 92	Musical instruments; parts and accessories of such articles
S-20	94	Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings
	95	Chapter 95	Toys, games and sports requisites; parts and accessories thereof
	96	Chapter 96	Miscellaneous manufactured articles

(¹) For the products under subheading 0306 13, the duty shall be 3,6 %.

(²) For the products under subheading 1704 10 90, the specific duty shall be limited to 16 % of the customs value.

ANNEX IX

ANNEX 22-03

Introductory notes and list of working or processing operations which confer originating status

PART I

INTRODUCTORY NOTES**Note 1 – General introduction**

- 1.1. This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by the generalised system of preferences (GSP). The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in Regulation (EU) No 978/2012 (for the period from 1 January 2014 to 31 December 2023).
- 1.2. This Annex lays down the conditions pursuant to Article 45 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:
 - (a) through working or processing a maximum content of non-originating materials is not exceeded;
 - (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
 - (c) a specific working and processing operation is carried out;
 - (d) working or processing is carried out on certain wholly obtained materials.

Note 2 – The structure of the list

- 2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules ('qualifying operations') are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by 'ex', this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.
- 2.2. Where several Harmonized System headings or sub-headings are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by 'or', it is at the choice of the exporter which one to use.
- 2.5. In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries listed in Annex II to Regulation (EU) No 978/2012. However, for some products originating in beneficiary countries of the special arrangement for least developed countries, as listed in Annex IV to Regulation (EU) No 978/2012 ('LDC beneficiary countries'), a less stringent rule shall apply. In these cases, column 3 is split into two subcolumns, (a) and (b), with subcolumn (a) showing the rule applicable to LDC beneficiary countries and subcolumn (b) showing the rule applicable to all other beneficiary countries as well as to exports from the European Union to a beneficiary country for the purposes of bilateral cumulation.

Note 3 – Examples of how to apply the rules

- 3.1. Article 45(2), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in the European Union.
- 3.2. Pursuant to Article 47, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first subparagraph, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression 'Manufacture from materials of any heading', then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression 'Manufacture from materials of any heading, including other materials of heading ...' or 'Manufacture from materials of any heading, including other materials of the same heading as the product' means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition.

Note 4 – General provisions concerning certain agricultural goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.
- 4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 — Terminology used in respect of certain textile products

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 — Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- true hemp;
- jute and other textile bast fibres;
- sisal and other textile fibres of the genus *Agave*;
- coconut, abaca, ramie and other vegetable textile fibres;
- synthetic man-made filaments;
- artificial man-made filaments;
- current-conducting filaments;
- synthetic man-made staple fibres of polypropylene;
- synthetic man-made staple fibres of polyester;
- synthetic man-made staple fibres of polyamide;
- synthetic man-made staple fibres of polyacrylonitrile;
- synthetic man-made staple fibres of polyimide;
- synthetic man-made staple fibres of polytetrafluoroethylene;
- synthetic man-made staple fibres of poly(phenylene sulphide);
- synthetic man-made staple fibres of poly(vinyl chloride);

other synthetic man-made staple fibres;

artificial man-made staple fibres of viscose;

other artificial man-made staple fibres;

yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;

yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;

products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

other products of heading 5605;

glass fibres;

metal fibres.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

- 6.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the tolerance is 20 % in respect of this yarn.
- 6.4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', the tolerance is 30 % in respect of this strip.

Note 7 — Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 8 — Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

8.1. For the purposes of headings ex 2707 and 2713, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

8.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽²⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

⁽¹⁾ See Additional note 5(b) to Chapter 27 of the Combined Nomenclature.

⁽²⁾ See Additional Note 5(b) to Chapter 27 of the Combined Nomenclature.

- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

PART II

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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and — the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc.	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40 % of the weight of the final product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and — in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30 % of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which <ul style="list-style-type: none"> — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastry-cooks' products	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and — the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		<ul style="list-style-type: none"> — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar ⁽¹⁾ and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: <ul style="list-style-type: none"> — all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and — the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> — all the materials of Chapters 2 and 3 used are wholly obtained, and — the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar ⁽¹⁾ and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50 % of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ <i>or</i> <i>Other</i> operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽³⁾ <i>or</i> <i>Other</i> operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ <i>or</i> <i>Other</i> operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	<p>Operations of refining and/or one or more specific process(es) ⁽³⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	<p>Operations of refining and/or one or more specific process(es) ⁽²⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	<p>(a) Least developed countries (hereinafter 'LDCs')</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 2811	Sulphur trioxide	<p>(a) LDCs</p> <p>Manufacture from sulphur dioxide</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from sulphur dioxide</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 2840	Sodium perborate	<p>(a) LDCs</p> <p>Manufacture from disodium tetraborate pentahydrate</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from disodium tetraborate pentahydrate</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	- - Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	<p>(a) LDCs</p> <p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	<p>(a) LDCs</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen heteroatom(s) only	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	(a) LDCs Manufacture from materials of any heading, including materials of a different 'group' ⁽⁴⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 3404	Artificial waxes and prepared waxes: - - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 37	Photographic or cinematographic goods	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 38	Miscellaneous chemical products; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3803	Refined tall oil	<p>(a) LDCs</p> <p>Refining of crude tall oil</p>	<p>(b) Other beneficiary countries</p> <p>Refining of crude tall oil</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
		<i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	<i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3806 30	Ester gums	(a) LDCs Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
3824 60	Sorbitol other than that of sub-heading 2905 44	<p>(a) LDCs</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 39	Plastics and articles thereof, except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
	- Polyester	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3920	Ionomer sheets or film	(a) LDCs Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	(a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾ <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾ <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91, or Manufacture from materials of any heading, except that of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting (7)	
5007	Woven fabrics of silk or of silk waste:	(a) LDCs Weaving (7) <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <i>or</i> Yarn dyeing accompanied by weaving <i>or</i>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
			Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product (?)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (?)	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving (?) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (?)	
5208 to 5212	Woven fabrics of cotton:	(a) LDCs Weaving (?) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?)
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (?)	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(a) LDCs</p> <p>Weaving (7)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)</p>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (7)	
5407 and 5408	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving (7)</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
			<p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾</p>
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽⁷⁾	
5512 to 5516	Woven fabrics of man-made staple fibres:	<p>(a) LDCs</p> <p>Weaving ⁽⁷⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <i>or</i> Flocking accompanied by dyeing or printing (7)	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- - Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product <i>or</i> Fabric formation alone in the case of felt made from natural fibres (7)	
	- - Other	Extrusion of man-made fibres accompanied by fabric formation, <i>or</i> Fabric formation alone in the case of other felt made from natural fibres (7)	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	(a) LDCs Any non-woven process including needle punching	(b) Other beneficiary countries Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- - Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	- - Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (?)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres (?)
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing (?)
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching (?) However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs Weaving (7) <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or flocking or coating <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- - Containing not more than 90 % by weight of textile materials	Weaving
	- - Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating ⁽⁷⁾
5905	Textile wall coverings:	
	- - Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	- - Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating or

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (7):
5906	Rubberised textile fabrics, other than those of heading 5902:	
	- - Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting <i>or</i> Knitting accompanied by dyeing or by coating <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting (7)
	- - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	- - Other	Weaving accompanied by dyeing or by coating <i>or</i> Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- - Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- - Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- - Polishing discs or rings other than of felt of heading 5911	Weaving	
	- - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	(a) LDCs Weaving (7)	(b) Other beneficiary countries Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating Only the following yarns may be used: — coir yarn — yarn of polytetrafluoroethylene (12), — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, — monofil of polytetrafluoroethylene (12),

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
			<ul style="list-style-type: none"> — yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽¹²⁾, — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	- - Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving ⁽⁷⁾ <i>or</i> Weaving accompanied by dyeing or by coating	
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting <i>or</i> Knitting accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting <i>or</i> Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) ⁽⁷⁾ ⁽⁹⁾
	- - Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽⁷⁾	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (?) ⁽⁹⁾
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (?) ⁽⁹⁾
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted		
	- - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) (?) ⁽¹⁰⁾
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽¹⁰⁾	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting) ⁽⁹⁾
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- - Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾ <i>or</i> Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾ ⁽⁹⁾	
	- - Other	Weaving accompanied by making-up (including cutting) <i>or</i> Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product ⁽⁷⁾ ⁽⁹⁾	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
	- - Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
	- - Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting) ⁽⁹⁾	
	- - Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- - Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) ⁽⁹⁾
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- - Of felt, of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) ⁽⁷⁾
	- - Other:		
	- - Embroidered	Weaving or knitting accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾ ⁽¹¹⁾	
	- - Other	Weaving or knitting accompanied by making-up (including cutting)	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
6305	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-up (including cutting) (7)	(b) Other beneficiary countries Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) (7)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- - Of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	- - Other	Weaving accompanied by making-up (including cutting) (7) (9) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product, accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	(a) LDCs Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25 % of the ex-works price of the set	(b) Other beneficiary countries Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽⁸⁾	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product <i>or</i> Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals:	
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606
Chapter 77	Reserved for possible future use in the Harmonised System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	- Refined lead	Manufacture from materials of any heading
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8482	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8538 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8538 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8542 31, ex 8542 32, ex 8542 33, ex 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <i>or</i> The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
8546	Electrical insulators of any material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)	
(1)	(2)	(3)	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
9601 and 9602	<p>Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</p> <p>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin</p>	Manufacture from materials of any heading
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

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

(1) See Introductory Note 4.2.

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

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

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

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

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

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

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

(9) See Introductory Note 7.

(10) See Introductory Note 6.

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

(12) SEMII – Semiconductor Equipment and Materials Institute Incorporated

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